

## Extra Ordinary Part - VI / 2006

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सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

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### PART - VI

#### Acts of Parliament and Ordinances Promulgated by the President LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT NOTIFICATION

Sachivalaya, Gandhinagar, 3<sup>rd</sup> January, 2006.

No. RPB/31-2005/Act-43-05/E :- The following Act of Parliament is republished for general information :-

#### GOVERNMENT OF INDIA Ministry of Law and Justice Legislative Department

New Delhi, 14<sup>th</sup> September, 2005/Bhadra 23, 1927 (Saka)

The following Act of Parliament received the assent of the President on the 13<sup>th</sup> September, 2005 is hereby published for general information :-

#### HE PROTECTION OF WOMEN FROM DOMESTIC VIOLENCE ACT, 2005 AN ACT

(Act 43 of 2005)

(13<sup>th</sup> September, 2005)

*to provide for more effective protection of the rights of women guaranteed under the Constitution who are victims of violence of any kind occurring within the family and for matters connected therewith or incidental thereto.*

Be it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:-

#### CHAPTER I

#### PRELIMINARY

1. (1) This Act may be called the Protection of Women from Domestic Violence Act, 2005.

Short title,  
extent and  
commencement.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In this Act, unless the context otherwise requires,-

Definitions.

(a) "aggrieved person" means any woman who is, or has been, in a domestic relationship with the respondent and who alleges to have been subjected to any act of domestic violence by the respondent:



(b) "child" means any person below the age of eighteen years and includes any adopted, step or foster child;

(c) "compensation order" means an order granted in terms of section 22;

(d) "custody order" means an order granted in terms of section 21;

(e) "domestic incident report" means a report made in the prescribed form on receipt of a complaint of domestic violence from an aggrieved person;

(f) "domestic relationship" means a relationship between two persons who live or have, at any point of time, lived together in a shared household, when they are related by consanguinity, marriage, or through a relationship in the nature of marriage, adoption or are family members living together as a joint family;

(g) "domestic violence" has the same meaning as assigned to it in section 3;

(h) "dowry" shall have the same meaning as assigned to it in section 2 of the Dowry Prohibition Act, 1961;

28 of 1961.

(i) "Magistrate" means the Judicial Magistrate of the first class, or as the case may be, the Metropolitan Magistrate, exercising jurisdiction under the Code of Criminal Procedure, 1973 in the area where the aggrieved person resides temporarily or otherwise or the respondent resides or the domestic violence is alleged to have taken place;

2 of 1974.

(j) "medical facility" means such facility as may be notified by the State Government to be a medical facility for the purposes of this Act;

(k) "monetary relief" means the compensation which the Magistrate may order the respondent to pay to the aggrieved person, at any stage during the hearing of an application seeking any relief under this Act, to meet the expenses incurred and the losses suffered by the aggrieved person as a result of the domestic violence;

(l) "notification" means a notification published in the Official Gazette and the expression "notified" shall be construed accordingly;

(m) "prescribed" means prescribed by rules made under this Act;

(n) "Protection Officer" means an officer appointed by the State Government under sub-section (1) of section 8;

(o) "protection order" means an order made in terms of section 18;

(p) "residence order" means an order granted in terms of sub-section (1) of section 19;

(q) "respondent" means any adult male person who is, or has been, in a domestic relationship with the aggrieved person and against whom the aggrieved person has sought any relief under this Act;

Provided that an aggrieved wife or female living in a relationship in the nature of a marriage may also file a complaint against a relative of the husband or the male partner;

(r) "service provider" means an entity registered under sub-section (1) of section 10;

(s) "shared household" means a household where the person aggrieved lives or at any stage has lived in a domestic relationship either singly or along with the respondent and includes such a household whether owned or tenanted either jointly by the aggrieved person and the respondent, or owned or tenanted by either of them in respect of which either the aggrieved person or the respondent or both jointly or singly have any right, title, interest or equity and includes such a household which may belong to the joint family of which the respondent is a member, irrespective of whether the respondent or the aggrieved person has any right, title or interest in the shared household;

(t) "shelter home" means any shelter home as may be notified by the State Government to be a shelter home for the purposes of this Act.



## CHAPTER II

## DOMESTIC VIOLENCE

3. For the purposes of this Act, any act, omission or commission or conduct of the respondent shall constitute domestic violence in case it —

Definition of domestic violence.

(a) harms or injures or endangers the health, safety, life, limb or well-being, whether mental or physical, of the aggrieved person or tends to do so and includes causing physical abuse, sexual abuse, verbal and emotional abuse and economic abuse; or

(b) harasses, harms, injures or endangers the aggrieved person with a view to coerce her or any other person related to her to meet any unlawful demand for any dowry or other property or valuable security; or

(c) has the effect of threatening the aggrieved person or any person related to her by any conduct mentioned in clause (a) or clause (b); or

(d) otherwise injures or causes harm, whether physical or mental, to the aggrieved person.

*Explanation I.*—For the purposes of this section,—

(i) “physical abuse” means any act or conduct which is of such a nature as to cause bodily pain, harm, or danger to life, limb, or health or impair the health or development of the aggrieved person and includes assault, criminal intimidation and criminal force;

(ii) “sexual abuse” includes any conduct of a sexual nature that abuses, humiliates, degrades or otherwise violates the dignity of woman;

(iii) “verbal and emotional abuse” includes—

(a) insults, ridicule, humiliation, name calling and insults or ridicule specially with regard to not having a child or a male child; and

(b) repeated threats to cause physical pain to any person in whom the aggrieved person is interested.

(iv) “economic abuse” includes—

(a) deprivation of all or any economic or financial resources to which the aggrieved person is entitled under any law or custom whether payable under an order of a court or otherwise or which the aggrieved person requires out of necessity including, but not limited to, household necessities for the aggrieved person and her children, if any, *stridhan*, property, jointly or separately owned by the aggrieved person, payment of rental related to the shared household and maintenance;

(b) disposal of household effects, any alienation of assets whether movable or immovable, valuables, shares, securities, bonds and the like or other property in which the aggrieved person has an interest or is entitled to use by virtue of the domestic relationship or which may be reasonably required by the aggrieved person or her children or her *stridhan* or any other property jointly or separately held by the aggrieved person; and

(c) prohibition or restriction to continued access to resources or facilities which the aggrieved person is entitled to use or enjoy by virtue of the domestic relationship including access to the shared household.

*Explanation II.*—For the purpose of determining whether any act, omission, commission or conduct of the respondent constitutes “domestic violence” under this section, the overall facts and circumstances of the case shall be taken into consideration.

## CHAPTER III

## POWERS AND DUTIES OF PROTECTION OFFICERS, SERVICE PROVIDERS, ETC.

Information to Protection Officer and exclusion of liability of informant.

4. (1) Any person who has reason to believe that an act of domestic violence has been, or is being, or is likely to be committed, may give information about it to the concerned Protection Officer.

(2) No liability, civil or criminal, shall be incurred by any person for giving in good faith of information for the purpose of sub-section (1).

Duties of police officers, service providers and Magistrate.

5. A police officer, Protection Officer, service provider or Magistrate who has received a complaint of domestic violence or is otherwise present at the place of an incident of domestic violence or when the incident of domestic violence is reported to him, shall inform the aggrieved person—

(a) of her right to make an application for obtaining a relief by way of a protection order, an order for monetary relief, a custody order, a residence order, a compensation order or more than one such order under this Act;

(b) of the availability of services of service providers;

(c) of the availability of services of the Protection Officers;

(d) of her right to free legal services under the Legal Services Authorities Act, 1987;

(e) of her right to file a complaint under section 498A of the Indian Penal Code, wherever relevant;

39 of 1987.

45 of 1860.

Provided that nothing in this Act shall be construed in any manner as to relieve a police officer from his duty to proceed in accordance with law upon receipt of information as to the commission of a cognizable offence.

Duties of shelter homes.

6. If an aggrieved person or on her behalf a Protection Officer or a service provider requests the person in charge of a shelter home to provide shelter to her, such person in charge of the shelter home shall provide shelter to the aggrieved person in the shelter home.

Duties of medical facilities.

7. If an aggrieved person or, on her behalf a Protection Officer or a service provider requests the person in charge of a medical facility to provide any medical aid to her, such person in charge of the medical facility shall provide medical aid to the aggrieved person in the medical facility.

Appointment of Protection Officers.

8. (1) The State Government shall, by notification, appoint such number of Protection Officers in each district as it may consider necessary and shall also notify the area or areas within which a Protection Officer shall exercise the powers and perform the duties conferred on him by or under this Act.

(2) The Protection Officers shall as far as possible be women and shall possess such qualifications and experience as may be prescribed.

(3) The terms and conditions of service of the Protection Officer and the other officers subordinate to him shall be such as may be prescribed.

Duties and functions of Protection Officers.

9. (1) It shall be the duty of the Protection Officer—

(a) to assist the Magistrate in the discharge of his functions under this Act;

(b) to make a domestic incident report to the Magistrate, in such form and in such manner as may be prescribed, upon receipt of a complaint of domestic violence and forward copies thereof to the police officer in charge of the police station within the local limits of whose jurisdiction domestic violence is alleged to have been committed and to the service providers in that area;

39 of 1987.

(c) to make an application in such form and in such manner as may be prescribed to the Magistrate, if the aggrieved person so desires, claiming relief for issuance of a protection order;

(d) to ensure that the aggrieved person is provided legal aid under the Legal Services Authorities Act, 1987 and make available free of cost the prescribed form in which a complaint is to be made;

(e) to maintain a list of all service providers providing legal aid or counselling, shelter homes and medical facilities in a local area within the jurisdiction of the Magistrate;

(f) to make available a safe shelter home, if the aggrieved person so requires and forward a copy of his report of having lodged the aggrieved person in a shelter home to the police station and the Magistrate having jurisdiction in the area where the shelter home is situated;

(g) to get the aggrieved person medically examined, if she has sustained bodily injuries and forward a copy of the medical report to the police station and the Magistrate having jurisdiction in the area where the domestic violence is alleged to have been taken place;

2 of 1974.

(h) to ensure that the order for monetary relief under section 20 is complied with and executed, in accordance with the procedure prescribed under the Code of Criminal Procedure, 1973;

(i) to perform such other duties as may be prescribed.

(2) The Protection Officer shall be under the control and supervision of the Magistrate, and shall perform the duties imposed on him by the Magistrate and the Government by, or under, this Act.

21 of 1860.

1 of 1956.

10. (1) Subject to such rules as may be made in this behalf, any voluntary association registered under the Societies Registration Act, 1860 or a company registered under the Companies Act, 1956 or any other law for the time being in force with the objective of protecting the rights and interests of women by any lawful means including providing of legal aid, medical, financial or other assistance shall register itself with the State Government as a service provider for the purposes of this Act.

Service providers.

(2) A service provider registered under sub-section (1) shall have the power to—

(a) record the domestic incident report in the prescribed form if the aggrieved person so desires and forward a copy thereof to the Magistrate and the Protection Officer having jurisdiction in the area where the domestic violence took place;

(b) get the aggrieved person medically examined and forward a copy of the medical report to the Protection Officer and the police station within the local limits of which the domestic violence took place;

(c) ensure that the aggrieved person is provided shelter in a shelter home, if she so requires and forward a report of the lodging of the aggrieved person in the shelter home to the police station within the local limits of which the domestic violence took place.

(3) No suit, prosecution or other legal proceeding shall lie against any service provider or any member of the service provider who is, or who is deemed to be, acting or purporting to act under this Act, for anything which is in good faith done or intended to be done in the exercise of powers or discharge of functions under this Act towards the prevention of the commission of domestic violence.

11. The Central Government and every State Government, shall take all measures to ensure that—

Duties of Government.



(a) the provisions of this Act are given wide publicity through public media including the television, radio and the print media at regular intervals;

(b) the Central Government and State Government officers including the police officers and the members of the judicial services are given periodic sensitization and awareness training on the issues addressed by this Act;

(c) effective co-ordination between the services provided by concerned Ministries and Departments dealing with law, home affairs including law and order, health and human resources to address issues of domestic violence is established and periodical review of the same is conducted;

(d) protocols for the various Ministries concerned with the delivery of services to women under this Act including the courts are prepared and put in place.

#### CHAPTER IV

##### PROCEDURE FOR OBTAINING ORDERS OF RELIEFS

Application  
to Magistrate.

12. (1) An aggrieved person or a Protection Officer or any other person on behalf of the aggrieved person may present an application to the Magistrate seeking one or more reliefs under this Act:

Provided that before passing any order on such application, the Magistrate shall take into consideration any domestic incident report received by him from the Protection Officer or the service provider.

(2) The relief sought for under sub-section (1) may include a relief for issuance of an order for payment of compensation or damages without prejudice to the right of such person to institute a suit for compensation or damages for the injuries caused by the acts of domestic violence committed by the respondent:

Provided that where a decree for any amount as compensation or damages has been passed by any court in favour of the aggrieved person, the amount, if any, paid or payable in pursuance of the order made by the Magistrate under this Act shall be set off against the amount payable under such decree and the decree shall, notwithstanding anything contained in the Code of Civil Procedure, 1908, or any other law for the time being in force, be executable for the balance amount, if any, left after such set off.

5 of 1908.

(3) Every application under sub-section (1) shall be in such form and contain such particulars as may be prescribed or as nearly as possible thereto.

(4) The Magistrate shall fix the first date of hearing, which shall not ordinarily be beyond three days from the date of receipt of the application by the court.

(5) The Magistrate shall endeavour to dispose of every application made under sub-section (1) within a period of sixty days from the date of its first hearing.

Service of  
notice.

13. (1) A notice of the date of hearing fixed under section 12 shall be given by the Magistrate to the Protection Officer, who shall get it served by such means as may be prescribed on the respondent, and on any other person, as directed by the Magistrate within a maximum period of two days or such further reasonable time as may be allowed by the Magistrate from the date of its receipt.

(2) A declaration of service of notice made by the Protection Officer in such form as may be prescribed shall be the proof that such notice was served upon the respondent and on any other person as directed by the Magistrate unless the contrary is proved.

Counselling.

14. (1) The Magistrate may, at any stage of the proceedings under this Act, direct the respondent or the aggrieved person, either singly or jointly, to undergo counselling with any member of a service provider who possess such qualifications and experience in counselling as may be prescribed.

(2) Where the Magistrate has issued any direction under sub-section (1), he shall fix the next date of hearing of the case within a period not exceeding two months.

15. In any proceeding under this Act, the Magistrate may secure the services of such person, preferably a woman, whether related to the aggrieved person or not, including a person engaged in promoting family welfare as he thinks fit, for the purpose of assisting him in discharging his functions.

Assistance of welfare expert.

16. If the Magistrate considers that the circumstances of the case so warrant, and if either party to the proceedings so desires, he may conduct the proceedings under this Act *in camera*.

Proceedings to be held in camera.

17. (1) Notwithstanding anything contained in any other law for the time being in force, every woman in a domestic relationship shall have the right to reside in the shared household, whether or not she has any right, title or beneficial interest in the same.

Right to reside in a shared household.

(2) The aggrieved person shall not be evicted or excluded from the shared household or any part of it by the respondent save in accordance with the procedure established by law.

18. The Magistrate may, after giving the aggrieved person and the respondent an opportunity of being heard and on being *prima facie* satisfied that domestic violence has taken place or is likely to take place, pass a protection order in favour of the aggrieved person and prohibit the respondent from—

Protection orders.

(a) committing any act of domestic violence;

(b) aiding or abetting in the commission of acts of domestic violence;

(c) entering the place of employment of the aggrieved person or, if the person aggrieved is a child, its school or any other place frequented by the aggrieved person;

(d) attempting to communicate in any form, whatsoever, with the aggrieved person, including personal, oral or written or electronic or telephonic contact;

(e) alienating any assets, operating bank lockers or bank accounts used or held or enjoyed by both the parties, jointly by the aggrieved person and the respondent or singly by the respondent, including her *stridhan* or any other property held either jointly by the parties or separately by them without the leave of the Magistrate;

(f) causing violence to the dependants, other relatives or any person who give the aggrieved person assistance from domestic violence;

(g) committing any other act as specified in the protection order.

19. (1) While disposing of an application under sub-section (1) of section 12, the Magistrate may, on being satisfied that domestic violence has taken place, pass a residence order —

Residence orders.

(a) restraining the respondent from dispossessing or in any other manner disturbing the possession of the aggrieved person from the shared household, whether or not the respondent has a legal or equitable interest in the shared household;

(b) directing the respondent to remove himself from the shared household;

(c) restraining the respondent or any of his relatives from entering any portion of the shared household in which the aggrieved person resides;

(d) restraining the respondent from alienating or disposing off the shared household or encumbering the same;



(e) restraining the respondent from renouncing his rights in the shared household except with the leave of the Magistrate; or

(f) directing the respondent to secure same level of alternate accommodation for the aggrieved person as enjoyed by her in the shared household or to pay rent for the same, if the circumstances so require:

Provided that no order under clause (b) shall be passed against any person who is a woman.

(2) The Magistrate may impose any additional conditions or pass any other direction which he may deem reasonably necessary to protect or to provide for the safety of the aggrieved person or any child of such aggrieved person.

(3) The Magistrate may require from the respondent to execute a bond, with or without sureties, for preventing the commission of domestic violence.

(4) An order under sub-section (3) shall be deemed to be an order under Chapter VIII of the Code of Criminal Procedure, 1973 and shall be dealt with accordingly.

2 of 1974.

(5) While passing an order under sub-section (1), sub-section (2) or sub-section (3), the court may also pass an order directing the officer in charge of the nearest police station to give protection to the aggrieved person or to assist her or the person making an application on her behalf in the implementation of the order.

(6) While making an order under sub-section (1), the Magistrate may impose on the respondent obligations relating to the discharge of rent and other payments, having regard to the financial needs and resources of the parties.

(7) The Magistrate may direct the officer in-charge of the police station in whose jurisdiction the Magistrate has been approached to assist in the implementation of the protection order.

(8) The Magistrate may direct the respondent to return to the possession of the aggrieved person her *stridhan* or any other property or valuable security to which she is entitled to.

Monetary  
reliefs.

20. (1) While disposing of an application under sub-section (1) of section 12, the Magistrate may direct the respondent to pay monetary relief to meet the expenses incurred and losses suffered by the aggrieved person and any child of the aggrieved person as a result of the domestic violence and such relief may include, but not limited to,—

(a) the loss of earnings;

(b) the medical expenses;

(c) the loss caused due to the destruction, damage or removal of any property from the control of the aggrieved person; and

(d) the maintenance for the aggrieved person as well as her children, if any, including an order under or in addition to an order of maintenance under section 125 of the Code of Criminal Procedure, 1973 or any other law for the time being in force.

2 of 1974.

(2) The monetary relief granted under this section shall be adequate, fair and reasonable and consistent with the standard of living to which the aggrieved person is accustomed.

(3) The Magistrate shall have the power to order an appropriate lump sum payment or monthly payments of maintenance, as the nature and circumstances of the case may require.

(4) The Magistrate shall send a copy of the order for monetary relief made under sub-section (1) to the parties to the application and to the in charge of the police station within the local limits of whose jurisdiction the respondent resides.

(5) The respondent shall pay the monetary relief granted to the aggrieved person within the period specified in the order under sub-section (1).

(6) Upon the failure on the part of the respondent to make payment in terms of the order under sub-section (1), the Magistrate may direct the employer or a debtor of the respondent, to directly pay to the aggrieved person or to deposit with the court a portion of the wages or salaries or debt due to or accrued to the credit of the respondent, which amount may be adjusted towards the monetary relief payable by the respondent.

21. Notwithstanding anything contained in any other law for the time being in force, the Magistrate may, at any stage of hearing of the application for protection order or for any other relief under this Act grant temporary custody of any child or children to the aggrieved person or the person making an application on her behalf and specify, if necessary, the arrangements for visit of such child or children by the respondent:

Custody orders.

Provided that if the Magistrate is of the opinion that any visit of the respondent may be harmful to the interests of the child or children, the Magistrate shall refuse to allow such visit.

22. In addition to other reliefs as may be granted under this Act, the Magistrate may on an application being made by the aggrieved person, pass an order directing the respondent to pay compensation and damages for the injuries, including mental torture and emotional distress, caused by the acts of domestic violence committed by that respondent.

Compensation orders.

23. (1) In any proceeding before him under this Act, the Magistrate may pass such interim order as he deems just and proper.

Power to grant interim and *ex parte* orders.

(2) If the Magistrate is satisfied that an application *prima facie* discloses that the respondent is committing, or has committed an act of domestic violence or that there is a likelihood that the respondent may commit an act of domestic violence, he may grant an *ex parte* order on the basis of the affidavit in such form, as may be prescribed, of the aggrieved person under section 18, section 19, section 20, section 21 or, as the case may be, section 22 against the respondent.

24. The Magistrate shall, in all cases where he has passed any order under this Act, order that a copy of such order, shall be given free of cost, to the parties to the application, the police officer in-charge of the police station in the jurisdiction of which the Magistrate has been approached, and any service provider located within the local limits of the jurisdiction of the court and if any service provider has registered a domestic incident report, to that service provider.

Court to give copies of order free of cost.

25. (1) A protection order made under section 18 shall be in force till the aggrieved person applies for discharge.

Duration and alteration of orders.

(2) If the Magistrate, on receipt of an application from the aggrieved person or the respondent, is satisfied that there is a change in the circumstances requiring alteration, modification or revocation of any order made under this Act, he may, for reasons to be recorded in writing pass such order, as he may deem appropriate.

26. (1) Any relief available under sections 18, 19, 20, 21 and 22 may also be sought in any legal proceeding, before a civil court, family court or a criminal court, affecting the aggrieved person and the respondent whether such proceeding was initiated before or after the commencement of this Act.

Relief in other suits and legal proceedings.

(2) Any relief referred to in sub-section (1) may be sought for in addition to and along with any other relief that the aggrieved person may seek in such suit or legal proceeding before a civil or criminal court.

(3) In case any relief has been obtained by the aggrieved person in any proceedings other than a proceeding under this Act, she shall be bound to inform the Magistrate of the grant of such relief.

## Jurisdiction.

27. (1) The court of Judicial Magistrate of the first class or the Metropolitan Magistrate, as the case may be, within the local limits of which—

(a) the person aggrieved permanently or temporarily resides or carries on business or is employed; or

(b) the respondent resides or carries on business or is employed; or

(c) the cause of action has arisen,

shall be the competent court to grant a protection order and other orders under this Act and to try offences under this Act.

(2) Any order made under this Act shall be enforceable throughout India.

## Procedure.

28. (1) Save as otherwise provided in this Act, all proceedings under sections 12, 18, 19, 20, 21, 22 and 23 and offences under section 31 shall be governed by the provisions of the Code of Criminal Procedure, 1973.

2 of 1974.

(2) Nothing in sub-section (1) shall prevent the court from laying down its own procedure for disposal of an application under section 12 or under sub-section (2) of section 23.

## Appeal.

29. There shall lie an appeal to the Court of Session within thirty days from the date on which the order made by the Magistrate is served on the aggrieved person or the respondent, as the case may be, whichever is later.

## CHAPTER V

## MISCELLANEOUS

## Protection Officers and members of service providers to be public servants.

## Penalty for breach of protection order by respondent.

30. The Protection Officers and members of service providers, while acting or purporting to act in pursuance of any of the provisions of this Act or any rules or orders made thereunder shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

45 of 1860.

31. (1) A breach of protection order, or of an interim protection order, by the respondent shall be an offence under this Act and shall be punishable with imprisonment of either description for a term which may extend to one year, or with fine which may extend to twenty thousand rupees, or with both.

(2) The offence under sub-section (1) shall as far as practicable be tried by the Magistrate who had passed the order, the breach of which has been alleged to have been caused by the accused.

(3) While framing charges under sub-section (1), the Magistrate may also frame charges under section 498A of the Indian Penal Code or any other provision of that Code or the Dowry Prohibition Act, 1961, as the case may be, if the facts disclose the commission of an offence under those provisions.

45 of 1860.

28 of 1961.

## Cognizance and proof.

32. (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the offence under sub-section (1) of section 31 shall be cognizable and non-bailable.

2 of 1974.

(2) Upon the sole testimony of the aggrieved person, the court may conclude that an offence under sub-section (1) of section 31 has been committed by the accused.

33. If any Protection Officer fails or refuses to discharge his duties as directed by the Magistrate in the protection order without any sufficient cause, he shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to twenty thousand rupees, or with both.

Penalty for not discharging duty by Protection Officer.

34. No prosecution or other legal proceeding shall lie against the Protection Officer unless a complaint is filed with the previous sanction of the State Government or an officer authorised by it in this behalf.

Cognizance of offence committed by Protection Officer.

35. No suit, prosecution or other legal proceeding shall lie against the Protection Officer for any damage caused or likely to be caused by anything which is in good faith done or intended to be done under this Act or any rule or order made thereunder.

Protection of action taken in good faith.

36. The provisions of this Act shall be in addition to, and not in derogation of the provisions of any other law, for the time being in force.

Act not in derogation of any other law.

37. (1) The Central Government may, by notification, make rules for carrying out the provisions of this Act.

Power of Central Government to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the qualifications and experience which a Protection Officer shall possess under sub-section (2) of section 8;

(b) the terms and conditions of service of the Protection Officers and the other officers subordinate to him, under sub-section (3) of section 8;

(c) the form and manner in which a domestic incident report may be made under clause (b) of sub-section (1) of section 9;

(d) the form and the manner in which an application for protection order may be made to the Magistrate under clause (c) of sub-section (1) of section 9;

(e) the form in which a complaint is to be filed under clause (d) of sub-section (1) of section 9;

(f) the other duties to be performed by the Protection Officer under clause (i) of sub-section (1) of section 9;

(g) the rules regulating registration of service providers under sub-section (1) of section 10;

(h) the form in which an application under sub-section (1) of section 12 seeking reliefs under this Act may be made and the particulars which such application shall contain under sub-section (3) of that section;

(i) the means of serving notices under sub-section (1) of section 13;

(j) the form of declaration of service of notice to be made by the Protection Officer under sub-section (2) of section 13;

(k) the qualifications and experience in counselling which a member of the service provider shall possess under sub-section (1) of section 14;

(l) the form in which an affidavit may be filed by the aggrieved person under sub-section (2) of section 23;

(m) any other matter which has to be, or may be, prescribed.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Sd/-

**Dr. B. A. AGRAWAL,**  
Additional Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

**S. S. PARMAR,**  
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.





सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

### PART - VI

#### Acts of Parliament and Ordinances Promulgated by the President LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 10th January, 2006.

No. RPB/25-2005/Act-26-05/E :-The following Act of Parliament is republished for general information :-

#### GOVERNMENT OF INDIA MINISTRY OF LAW AND JUSTICE LEGISLATIVE DEPARTMENT

New Delhi, the 23<sup>rd</sup> June, 2005/Jaystha, 26, 1927 (Saka)

The following Act of Parliament received the assent of the President on the 23<sup>rd</sup> June, 2005 is hereby published for general information :-

#### THE UNIVERSITY OF ALLAHABAD ACT, 2005.

An Act,

(23<sup>rd</sup> June, 2005)

(Act No. 26 of 2005)

*to declare the University of Allahabad to be an institution of national importance and to provide for its incorporation and matters connected therewith or incidental thereto.*

BE it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the University of Allahabad Act, 2005.

Short title  
and  
commencement

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act.

2. Whereas the objects of the University of Allahabad in the State of Uttar Pradesh are such as to make it an Institution of national importance, it is hereby declared that the said University is an Institution of national importance.

Declaration  
of University  
of Allahabad  
as Institution  
of national  
importance.

## Definitions

3. In this Act, and in all Statutes made hereunder, unless the context otherwise requires, —

- (a) "Academic Council" means the Academic Council of the University;
- (b) "academic staff" means such categories of staff as are designated as academic staff by the Statutes;
- (c) "appointed day" means the date of establishment of the University of Allahabad under sub-section (1) of section 4;
- (d) "Centre" means a unit of the University or of a University Institute providing teaching, consultancy and research facilities;
- (e) "Chancellor" means the Chancellor of the University appointed under section 13;
- (f) "Constituent College" means a college prescribed as such by the Statutes;
- (g) "Constituent Institute" means an Institute prescribed as such by the Statutes;
- (h) "Court" means the Court of the University;
- (i) "Department" means a Department of a Faculty;
- (j) "Director" means the head of a University Institute or Constituent Institute;
- (k) "employee" means any person appointed by the University and includes teachers and other staff of the University;
- (l) "Executive Council" means the Executive Council of the University;
- (m) "Faculty" means a Faculty of the University;
- (n) "Finance Officer" means the Finance Officer of the University appointed under section 18;
- (o) "Ordinances" means the Ordinances of the University;
- (p) "Principal" means the head of a University College or a Constituent College;
- (q) "Pro-Vice-Chancellor" means the Pro-Vice-Chancellor of the University appointed under section 15;
- (r) "Registrar" means the Registrar of the University appointed under section 17;
- (s) "Regulations" means the Regulations of the University;
- (t) "Statutes" means the Statutes of the University;
- (u) "teacher" means Professors, Readers and Lecturers appointed or recognised by the University;
- (v) "University" means the University of Allahabad established and incorporated under section 4;
- (w) "University appointed teacher" means a teacher appointed by the University for imparting instruction and conducting research in the University or any college or institution maintained by the University;
- (x) "University College" means a college or an institution maintained by the University or admitted to the privileges of the University as a Faculty;
- (y) "University Institute" means an Institute, established and maintained by the University;



(z) "University recognized teacher" means a teacher recognized by the University for imparting instruction and conducting research in a college or institution admitted to the privileges of the University; and

(za) "Vice-Chancellor" means the Vice-Chancellor of the University appointed under section 14.

President's Act 10 of 1973. 4. (1) The University of Allahabad in the State of Uttar Pradesh, established under the Uttar Pradesh State Universities Act, 1973, shall be established as a body corporate under this Act having perpetual succession and a common seal and shall sue and be sued by the said name.

Incorporation of University of Allahabad.

(2) The first Chancellor, the first Vice-Chancellor and the first members of the Court, the Executive Council and the Academic Council, and all persons who may hereafter become such officers or members, so long as they continue to hold such office or membership, shall constitute the University.

(3) The headquarters of the University shall be at Allahabad.

5. On and from the appointed day, —

Effect of incorporation of Allahabad University.

(a) any reference to the University of Allahabad in any law (other than this Act) or in any contract or other instrument shall be deemed as a reference to the University;

(b) all properties, movable and immovable, of or belonging to the University of Allahabad shall vest in the University;

(c) all rights and liabilities of the University of Allahabad shall be transferred to, and be the rights and liabilities of, the University;

(d) every person employed by the University of Allahabad immediately before the appointed day shall hold his office or service in the University by the same tenure, at the same remuneration and upon the same terms and conditions and with the same rights and privileges as to pension, leave, gratuity, provident fund and other matters as he would have held the same if this Act had not been passed, and shall continue to do so unless and until his employment is terminated or until such tenure, remuneration and terms and conditions are duly altered by the Statutes:

Provided that if the alteration so made is not acceptable to such employee, his employment may be terminated by the University in accordance with the term of the contract with the employee or, if no provision is made therein in this behalf, on payment to him by the University of compensation equivalent to three months' remuneration in case of permanent employees and one month's remuneration in the case of other employees:

Provided further that every person employed before the appointed day, pending the execution of a contract under section 34, shall be deemed to have been appointed in accordance with the provisions of a contract consistent with the provisions of this Act and the Statutes:

Provided also that any reference, by whatever form of words, to the Vice-Chancellor and Pro-Vice-Chancellor of the University of Allahabad in any law for the time being in force, or in any instrument or other document, shall be construed as a reference respectively to the Vice-Chancellor and the Pro-Vice-Chancellor of the University;

President's Act 10 of 1973.

(e) the Vice-Chancellor of the University, appointed under the provisions of the Uttar Pradesh State Universities Act, 1973 shall be deemed to have been appointed as the Vice-Chancellor under this Act, and shall hold office for a period of three months or till such time the Vice-Chancellor is appointed, whichever is earlier.



Objects of  
University.

6. The objects of the University shall be to disseminate and advance knowledge by providing instructional and research facilities in such branches of learning as it may deem fit; to make provisions for integrated courses in the humanities, the social sciences, the basic and applied science and technology in the educational programmes of the University; to take appropriate measures for promoting innovations in teaching-learning process, inter-disciplinary and professional studies and research, removal of gender disparities and the digital divide, and the application of knowledge to social advancement, national progress and human welfare; and to educate and train human resource for the development of the country.

Powers of  
University.

7. The University shall have the following powers, namely: —

- (i) to provide for instruction in such branches of learning as the University may, from time to time, determine and to make provisions for research and for the advancement and dissemination of knowledge;
- (ii) to grant, subject to such conditions as the University may determine, diplomas or certificates and confer degrees or other academic distinctions on the basis of examinations, evaluation or any other method of testing and to withdraw any such diplomas, certificates, degrees or other academic distinctions for good and sufficient cause;
- (iii) to confer honorary degrees or other distinctions in the manner prescribed by the Statutes;
- (iv) to organise and to undertake open learning programmes, extramural studies, training and extension services;
- (v) to institute Chairs, Principalships, Professorships, Readerships and Lecturerships and other teaching and academic positions, required by the University and to appoint persons to such Chairs, Principalships, Professorships, Readerships and Lecturerships and other teaching and academic positions;
- (vi) to recognize persons as University recognized teachers;
- (vii) to declare persons working in any other University or organisation, as teachers of the University;
- (viii) to appoint, on contract or otherwise, visiting Professors, Emeritus Professors, Consultants, Scholars and such other persons who may contribute to the advancement of the objects of the University;
- (ix) to create administrative, ministerial and other posts and to make appointments thereto;
- (x) to lay down conditions of service of all categories of employees, including their code of conduct;
- (xi) to establish and maintain University Colleges and University Institutes for imparting instruction and conducting research;
- (xii) to admit to its privileges colleges and institutions situated within the territorial jurisdiction of the University, as University Colleges, Constituent Institutes and Constituent Colleges, and to withdraw all or any of those privileges in accordance with such conditions as may be prescribed by the Statutes;
- (xiii) to confer autonomous status on a college or an institution or a Department, as the case may be, and to withdraw such status, in accordance with the Statutes;
- (xiv) to co-operate or collaborate or associate with any other University or authority or institution of higher learning in such manner as may be prescribed and for such purposes as the University may determine;

(xv) to determine standards of admission, including examination, evaluation or any other method of testing, to the University, and the institutions maintained by or admitted to the privileges of the University;

(xvi) to demand and receive payment of fees and other charges;

(xvii) to establish and recognise hostels and supervise the residence of the students of the University, make arrangements for promoting their health and general welfare and guide the Constituent Colleges and the Constituent Institutes to like ends in respect of the students enrolled thereat;

(xviii) to regulate and enforce discipline among the students and the employees, and to take such disciplinary measures in this regard as may be deemed by the University to be necessary;

(xix) to institute and award fellowships, scholarships, studentships, medals and prizes;

(xx) to receive benefactions, donations and gifts and to acquire, hold, manage and dispose off any property, movable or immovable, including trust and endowment properties, for the purposes of the University:

Provided that no immovable property shall be disposed off except with the prior approval of the Central Government;

(xxi) to borrow, with the approval of the Central Government, on the security of the property of the University, money for the purposes of the University; and

(xxii) to do all such other acts and things as may be necessary, incidental or conducive to the attainment of all or any of the objects of the University.

8. (1) Save as otherwise provided by this Act, the powers conferred on the University shall be exercisable in respect of the area within a radius of sixteen kilometres from the Convocation Hall of the University, without prejudice to the territorial jurisdiction over the said area that may be assigned to any other University.

Jurisdiction.

(2) On and from the appointed day, all institutions admitted to the privileges of, or maintained by, the University of Allahabad as incorporated under the Uttar Pradesh State Universities Act, 1973 shall stand admitted to the privileges of, or maintained by, the University and shall be governed by such conditions as may be prescribed by Statutes.

President's Act  
10 of 1973.

9. The University shall be open to all persons of either sex and of whatever caste, creed, race or class and it shall not be lawful for the University to adopt or impose on any person, any test whatsoever of religious belief or profession in order to entitle him to be appointed as a teacher of the University or to hold any office therein or be admitted as a student in the University or to graduate thereat or to enjoy or exercise any privilege thereof:

University  
open to all  
persons  
irrespective  
of gender,  
class or creed.

Provided that nothing in this section shall be deemed to prevent the University from making special provisions for the employment or admission of women, physically handicapped or of persons belonging to the weaker sections of the society and, in particular, of the Scheduled Castes and the Scheduled Tribes.

10. (1) The President of India shall be the Visitor of the University.

The Visitor.

(2) The Visitor may, from time to time, appoint one or more persons to review the work and progress of the University, including the colleges and institutions maintained by it, and to submit a report thereon; and upon receipt of such report, the Visitor may, after obtaining the views of the Executive Council thereon through the Vice-Chancellor, take such action and issue such directions as he considers necessary in respect of any of the matters dealt with in the report and the University shall be bound to comply with such directions.

(3) The Visitor shall have the right to cause an inspection to be made, by such person or persons as he may direct, of the University, its buildings, libraries, laboratories and



equipment, and of any college or institution maintained by the University or admitted to its privileges; and also of the examinations, teaching and other work conducted or done by the University and to cause an inquiry to be made in like manner in respect of any matter connected with the administration or finances of the University, and the said colleges and institutions.

(4) The Visitor shall, in every matter referred to in sub-section (3), give notice of his intention to cause an inspection or inquiry to be made—

(a) to the University, if such inspection or inquiry is to be made in respect of the University or any college or institution maintained by it, or

(b) to the Management of the college or institution, if the inspection or inquiry is to be made in respect of a college or institution admitted to the privileges of the University, and the University or the Management, as the case may be, shall have the right to make such representations to the Visitor, as it may consider necessary.

(5) After considering the representations, if any, made by the University or the Management, as the case may be, the Visitor may cause to be made such inspection or inquiry as is referred to in sub-section (3).

(6) Where any inspection or inquiry has been caused to be made by the Visitor, the University or the Management shall be entitled to appoint a representative, who shall have the right to be present and be heard at such inspection or inquiry.

(7) The Visitor may, if the inspection or inquiry is made in respect of the University or any college or institution maintained by it, address the Vice-Chancellor with reference to the result of such inspection or inquiry together with such views and advice with regard to the action to be taken thereon, as the Visitor may be pleased to offer, and on receipt of address made by the Visitor, the Vice-Chancellor shall communicate to the Executive Council, the views of the Visitor with such advice as the Visitor may offer upon the action to be taken thereon.

(8) The Visitor may, if the inspection or inquiry is made in respect of any college or institution admitted to the privileges of the University, address the Management concerned through the Vice-Chancellor with reference to the result of such inspection or inquiry, his views thereon and such advice as he may be pleased to offer upon the action to be taken thereon.

(9) The Executive Council or the Management, as the case may be, communicate, through the Vice-Chancellor to the Visitor such action, if any, as it proposes to take or has been taken upon the result of such inspection or inquiry.

(10) Where, the Executive Council or the Management, as the case may be, does not, within a reasonable time, take action to the satisfaction of the Visitor, the Visitor may, after considering any explanation furnished or representation made by the Executive Council or the Management, issue such directions as he may think fit and the Executive Council or the Management, as the case may be, shall comply with such directions.

(11) Without prejudice to the foregoing provisions of this section, the Visitor may, by order in writing, annul any proceeding of the University which is not in conformity with the Act or the Statutes or the Ordinances:

Provided that before making any such order, the Visitor shall call upon the Registrar to show cause why such an order should not be made, and, if any cause is shown within a reasonable time, he shall consider the same.

(12) The Visitor shall have such other powers as may be prescribed by the Statutes.

The Chief  
Rector.

11. The Governor of the State of Uttar Pradesh shall be the Chief Rector of the University.

12. The following shall be the officers of the University,—

Officers of  
University.

(1) the Chancellor;

(2) the Vice-Chancellor;

(3) the Pro-Vice-Chancellor;

(4) the Deans of Faculties;

(5) the Registrar;

(6) the Finance Officer; and

(7) such other officers as may be declared by the Statutes to be officers of the University.

13. (1) The Chancellor shall be appointed by the Visitor in such manner as may be prescribed by the Statutes.

The  
Chancellor.

(2) The Chancellor shall, by virtue of his office, be the head of the University and shall, if present, preside at the Convocations of the University held for conferring degrees and meetings of the Court.

14. (1) The Vice-Chancellor shall be appointed by the Visitor in such manner and on such terms and conditions of service as may be prescribed by the Statutes.

The Vice-  
Chancellor.

(2) The Vice-Chancellor shall be the principal executive and academic officer of the University and shall exercise general supervision and control over the affairs of the University and give effect to the decisions of all the authorities of the University.

(3) The Vice-Chancellor may, if he is of the opinion that immediate action is necessary on any matter, exercise any power conferred on any authority of the University by or under this Act and shall report to such authority at its next meeting the action taken by him on such matter:

Provided that such exercise of power shall be made only in emergent situations and in no case in respect of creation, and upgradation of posts and appointments thereto:

Provided further that if the authority concerned is of the opinion that such action ought not to have been taken, it may refer the matter to the Visitor whose decision thereon shall be final:

Provided also that any person in the service of the University who is aggrieved by the action taken by the Vice-Chancellor under this sub-section shall have the right to appeal against such action to the Executive Council within three months from the date on which decision on such action is communicated to him and thereupon the Executive Council may confirm, modify or reverse the action taken by the Vice-Chancellor.

(4) The Vice-Chancellor, if he is of the opinion that any decision of any authority of the University is beyond the powers of the authority conferred by the provisions of this Act, the Statutes or the Ordinances or that any decision taken is not in the interest of the University, may ask the authority concerned to review its decision within sixty days of such decision and if the authority refuses to review the decision either in whole or in part or no decision is taken by it within the said period of sixty days, the matter shall be referred to the Visitor whose decision thereon shall be final.

(5) The Vice-Chancellor shall exercise such other powers and perform such other duties as may be prescribed by the Statutes or the Ordinances.

15. The Pro-Vice-Chancellor shall be appointed in such manner and on such terms and conditions of service, and shall exercise such powers and perform such duties, as may be prescribed by the Statutes.

The Pro-Vice-  
Chancellor.



The Deans of  
Faculties.

16. Every Dean of Faculty shall be appointed in such manner and shall exercise such powers and perform such duties as may be prescribed by the Statutes.

The Registrar.

17. (1) The Registrar shall be appointed in such manner and on such terms and conditions of service as may be prescribed by the Statutes.

(2) The Registrar shall have the power to enter into agreements, sign documents and authenticate records on behalf of the University and shall exercise such powers and perform such duties as may be prescribed by the Statutes.

The Finance  
Officer.

18. The Finance Officer shall be appointed in such manner and on such terms and conditions of service, and shall exercise such powers and perform such duties, as may be prescribed by the Statutes.

Other officers.

19. The manner of appointment and powers and duties of other officers of the University shall be prescribed by the Statutes.

Authorities of  
University.

20. The following shall be the authorities of the University,—

(1) the Court;

(2) the Executive Council;

(3) the Academic Council;

(4) the Boards of Faculties;

(5) the Finance Committee; and

(6) such other authorities as may be declared by the Statutes to be authorities of the University.

The Court.

21. (1) The constitution of the Court and the term of office of its members shall be prescribed by the Statutes.

(2) Subject to the provisions of this Act, the Court shall have the following powers and functions, namely:—

(a) to review, from time to time, the broad policies and programmes of the University and to suggest measures for the improvement and development of the University;

(b) to consider and pass resolutions on the annual report and annual accounts of the University and the audit report on such accounts;

(c) to advise the Visitor in respect of any matter which may be referred to it for advice; and

(d) to perform such other functions as may be prescribed by the Statutes.

The Executive  
Council.

22. (1) The Executive Council shall be the principal executive body of the University.

(2) The constitution of the Executive Council, the term of office of its members and its powers and functions shall be prescribed by the Statutes.

The Academic  
Council.

23. (1) The Academic Council shall be the principal academic body of the University and shall, subject to the provisions of this Act, the Statutes and the Ordinances, co-ordinate and exercise general supervision over the academic policies of the University.

(2) The constitution of the Academic Council, the term of office of its members and its powers and functions shall be prescribed by the Statutes.

The Finance  
Committee.

24. The constitution, powers and functions of the Finance Committee shall be prescribed by the Statutes.

Other  
authorities.

25. The constitution, powers and functions of the Boards of Faculties and such other authorities as may be declared by the Statutes to be authorities of the University shall be prescribed by the Statutes.

26. (1) The University shall have such Faculties as are prescribed by the Statutes.

The Faculties  
and  
Departments.

(2) Each Faculty shall have such Departments as are prescribed by the Statutes, and each Department shall have such subjects of study as may be assigned to it by the Ordinances.

27. Subject to the provisions of this Act, the Statutes may provide for all or any of the following matters, namely:—

Power to  
make  
Statutes.

(a) the constitution, powers and functions of the authorities and other bodies of the University as may be constituted from time to time;

(b) the appointment and continuance in office of the members of the said authorities and bodies, the filling up of vacancies of members, and all other matters relating to those authorities and other bodies for which it may be necessary or desirable to provide;

(c) the appointment, powers and duties of the officers of the University and their emoluments and conditions of service;

(d) the appointment of teachers, academic staff and other employees of the University, their emoluments and conditions of service;

(e) the recognition of persons as University recognised teachers;

(f) the declaration of persons working in other Universities or other organisations as teachers of the University for a specified period;

(g) the conditions of service of employees of the University including provisions for pension, insurance and provident fund, the manner of termination of service and disciplinary action relating to such employees;

(h) the principles governing the seniority of service of the employees of the University;

(i) the procedure for arbitration in cases of dispute between employees or students and the University;

(j) the procedure for appeal to the Executive Council by any employee or student against the action of any officer or authority of the University;

(k) the conditions under which colleges and institutions may be admitted to the privileges of the University and the withdrawal of such privileges;

(l) the establishment and abolition of Faculties, Departments, University Institutes, Centres and University Colleges;

(m) the conferment of autonomous status on a college or institution or a Department and the withdrawal of such status;

(n) the conferment of honorary degrees;

(o) the withdrawal of degrees, diplomas, certificates and other academic distinctions;

(p) the registration of graduates;

(q) the delegation of powers vested in the authorities or officers of the University;

(r) the maintenance of discipline among the employees and students; and

(s) all other matters which by this Act are to be or may be provided for by the Statutes.

28. (1) The First Statutes are those set out in the Schedule.

Statutes, how  
to be made.

(2) The Executive Council may, from time to time, make new or additional Statutes or may amend or repeal the Statutes referred to in sub-section (1):

Provided that the Executive Council shall not make, amend or repeal any Statute affecting the status, powers or constitution of any authority of the University until such authority has been given an opportunity of expressing an opinion in writing on the proposed changes, and any opinion so expressed shall be considered by the Executive Council.

(3) Every new Statute or addition to the Statutes or any amendment or repeal of a Statute shall require the assent of the Visitor who may assent thereto or withhold assent or remit to the Executive Council for re-consideration.

(4) A new Statute or a Statute amending or repealing an existing Statute shall have no validity unless it has been assented to by the Visitor.

(5) Notwithstanding anything contained in the foregoing sub-sections, the Visitor may make new or additional Statutes, or amend or repeal the Statutes referred to in sub-section (1), during the period of three years immediately after the commencement of this Act:

Provided that the Visitor may, on the expiry of the said period of three years, make, within one year from the date of such expiry, such detailed Statutes as he may consider necessary and such detailed Statutes shall be laid before both Houses of Parliament.

(6) Notwithstanding anything contained in this section, the Visitor may direct the University to make provisions in the Statutes in respect of any matter specified by him and if the Executive Council is unable to implement such direction within sixty days of its receipt, the Visitor may, after considering the reasons, if any, communicated by the Executive Council for its inability to comply with such direction, make or amend the Statutes suitably.

29. (1) Subject to the provisions of this Act and the Statutes, the Ordinances may provide for all or any of the following matters, namely:—

(a) the admission and enrolment of students to the University and institutions maintained by or admitted to the privileges of the University;

(b) the courses of study to be laid down for all degrees, diplomas and certificates of the University;

(c) the medium of instruction and examination;

(d) the award of degrees, diplomas, certificates and other academic distinctions, the qualifications for the same and the means to be taken relating to the granting and obtaining of the same;

(e) the fees to be charged for courses of study in the University and for admission to the examinations, degrees and diplomas of the University;

(f) the institution of, and conditions for award of fellowships, scholarships, studentships, medals and prizes;

(g) the conduct of examinations, including the term of office and manner of appointment and the duties of examining bodies, examiners and moderators;

(h) the conditions of residence of students of the University;

(i) the special arrangements, if any, which may be made for the residence, discipline and teaching of women students and the prescribing of special courses of studies for them;

(j) the establishment of Centres, University Institutes, Boards of Studies, Specialised Laboratories and Committees;

(k) the creation, composition and functions of any other body which is considered necessary for improving the academic life of the University;

(l) the manner of co-operation and collaboration with other Universities, Institutions and other Agencies including learned bodies or associations;

Power to  
make  
Ordinances.

(m) the setting up of a machinery for redressal of grievances of employees; and

(n) all other matters which by this Act or the Statutes, are to be or may be, provided for by the Ordinances.

(2) The first Ordinances shall be made by the Vice-Chancellor with the previous approval of the Central Government and the Ordinances so made may be amended, repealed or added to at any time by the Executive Council in the manner prescribed by the Statutes.

30. The authorities of the University may make Regulations consistent with this Act, the Statutes and the Ordinances for the conduct of their own business and that of the Committees, if any, appointed by them and not provided for by this Act, the Statutes or the Ordinances and for such matters as may be prescribed by the Statutes or the Ordinances.

Regulations.

31. (1) The annual report of the University shall be prepared under the direction of the Executive Council, which shall include, among other matters, the steps taken by the University towards the fulfilment of its objects and shall be submitted to the Court on or after such date as may be prescribed by the Statutes and the Court shall consider the report in its annual meeting.

Annual report.

(2) The Court shall submit the annual report to the Visitor along with its comments, if any.

(3) A copy of the annual report, as prepared under sub-section (1), shall also be submitted to the Central Government, which shall, as soon as may be, cause the same to be laid before both Houses of Parliament.

32. (1) The annual accounts and balance sheet of the University shall be prepared under the directions of the Executive Council and shall once at least every year, and at intervals of not more than fifteen months, be audited by the Comptroller and Auditor-General of India or by such persons as he may authorise in this behalf.

Accounts and audit.

(2) A copy of the annual accounts together with the audit report thereon shall be submitted to the Court and the Visitor along with the observations of the Executive Council.

(3) Any observations made by the Visitor on the annual accounts shall be brought to the notice of the Court and the observations of the Court, if any, shall, after being considered by the Executive Council, be submitted to the Visitor.

(4) A copy of the annual accounts together with the audit report as submitted to the Visitor, shall also be submitted to the Central Government, which shall, as soon as may be, cause the same to be laid before both Houses of Parliament.

(5) The audited annual accounts after having been laid before both Houses of Parliament shall be published in the Gazette of India.

33. The University shall furnish to the Central Government such returns or other information with respect to its property or activities as the Central Government may, from time to time, require.

Furnishing returns, etc.

34. (1) Every employee of the University shall be appointed under a written contract, which shall be lodged with the University and a copy of which shall be furnished to the employee concerned.

Conditions of service of employees.

(2) Any dispute arising out of the contract between the University and any employee shall, at the request of the employee, be referred to a Tribunal of Arbitration consisting of one member appointed by the Executive Council, one member nominated by the employee concerned and an umpire appointed by the Visitor.

(3) The decision of the Tribunal shall be final and no suit shall lie in any civil court in respect of the matters decided by the Tribunal.



(4) Every request made by the employee under sub-section (2), shall be deemed to be a submission to arbitration upon the terms of this section within the meaning of the Arbitration and Conciliation Act, 1996.

26 of 1996.

(5) The procedure for regulating the work of the Tribunal shall be prescribed by the Statutes.

Procedure of  
appeal and  
arbitration in  
disciplinary  
cases against  
students.

35. (1) Any student or candidate for an examination whose name has been removed from the rolls of the University by the orders or resolution of the Vice-Chancellor, Discipline Committee or Examination Committee, as the case may be, and who has been debarred from appearing at the examinations of the University for more than one year, may, within ten days of the date of receipt of such orders or copy of such resolution by him, appeal to the Executive Council and the Executive Council may confirm, modify or reverse the decision of the Vice-Chancellor or the Committee, as the case may be.

(2) Any dispute arising out of any disciplinary action taken by the University against a student shall, at the request of such student, be referred to a Tribunal of Arbitration and the provisions of sub-sections (2), (3), (4) and (5) of section 34 shall, as far as may be, apply to a reference made under this sub-section.

Right to  
appeal.

36. Every employee or student of the University or of an Institution maintained by the University or admitted to its privileges shall, notwithstanding anything contained in this Act, have a right to appeal within such time as may be prescribed by the Statutes, to the Executive Council against the decision of any officer or authority of the University, and thereupon the Executive Council may confirm, modify or reverse the decision appealed against.

Provident and  
pension funds.

37. (1) The University shall constitute for the benefit of its employees such provident fund or pension fund or provide such insurance schemes as it may deem fit in such manner and subject to such conditions as may be prescribed by the Statutes.

(2) Where such provident fund or pension fund has been so constituted, the Central Government may declare that the provisions of the Provident Funds Act, 1925, shall apply to such fund as if it were a Government provident fund.

19 of 1925.

Disputes as to  
constitution  
of University  
authorities and  
bodies.

38. If any question arises as to whether any person has been duly appointed or elected as, or is entitled to be, a member of any authority or other body of the University, the matter shall be referred to the Visitor whose decision thereon shall be final.

Filling of  
casual  
vacancies.

39. All casual vacancies among the members, other than *ex officio* members, of any authority or other body of the University shall be filled, as soon as may be, by the person or body who appoints, elects or co-opts the member whose place has become vacant and person appointed, elected or co-opted to a casual vacancy shall be a member of such authority or body for the residue of the term for which the person whose place he fills would have been member.

Proceedings of  
University  
authorities or  
bodies not  
invalidated by  
vacancies.

40. No act or proceedings of any authority or other body of the University shall be invalid merely by reason of the existence of a vacancy or vacancies among its members.

Protection of  
action taken in  
good faith.

41. No suit or other legal proceeding shall lie against any officer or other employee of the University for anything which is in good faith done or intended to be done in pursuance of any of the provisions of this Act, the Statutes or the Ordinances.

Mode of  
proof of  
University  
record.

42. Notwithstanding anything contained in the Indian Evidence Act, 1872 or in any other law for the time being in force, a copy of any receipt, application, notice, order, proceeding or resolution of any authority or other body of the University, or any other document in possession of the University, or any entry in any register duly maintained by the University, if certified by the Registrar, shall be received as *prima facie* evidence of such receipt,

1 of 1872.

application, notice, order, proceeding, resolution or document or the existence of entry in the register and shall be admitted as evidence of the matters and transactions therein where the original thereof would, if produced, have been admissible in evidence.

43. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Power to remove difficulties.

Provided that no such order shall be made under this section after the expiry of three years from the commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the order or both Houses agree that the order should not be made, the order shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that order.

44. (1) Every Statute, Ordinance or Regulation made under this Act shall be published in the Official Gazette.

Statutes, Ordinances and Regulations to be published in the Official Gazette and to be laid before Parliament.

(2) Every Statute, Ordinance or Regulation made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the Statute, Ordinance or Regulation or both Houses agree that the Statute, Ordinance or Regulation should not be made, the Statute, Ordinance or Regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that Statute, Ordinance or Regulation.

(3) The power to make Statutes, Ordinances or Regulations shall include the power to give retrospective effect, from a date not earlier than the date of commencement of this Act, to the Statute, Ordinance or Regulations or any of them but no retrospective effect shall be given to any Statute, Ordinance or Regulation so as to prejudicially affect the interests of any person to whom such Statute, Ordinance or Regulation may be applicable.

45. (1) Notwithstanding anything contained in this Act and the Statutes,—

Transitional provisions.

(a) the first Chancellor and the first Vice-Chancellor shall be appointed by the Central Government in such manner and on such conditions as may be deemed fit and each of the said officers shall hold office for such term, not exceeding five years, as may be specified by the Central Government;

(b) the first Registrar and the first Finance Officer shall be appointed by the Central Government and each of the said officers shall hold office for a term of three years;

(c) the first Court and the first Executive Council shall consist of not more than thirty-one members and fifteen members, respectively, who shall be nominated by the Central Government and shall hold office for a term of three years;

(d) the first Academic Council shall consist of not more than thirty-one members, who shall be nominated by the Central Government and shall hold office for a term of three years;

Provided that if any vacancy occurs in the above-mentioned offices or authorities, the same shall be filled by appointment or nomination, as the case may be, by the Central Government, and the person so appointed or nominated shall hold office for so long as the officer or member in whose place he is appointed or nominated would have held office if such vacancy had not occurred.

(2) Till such time as the first Ordinances are not made under sub-section (2) of section 29, in respect of the matters that are to be provided for by the Ordinances under this Act and Statutes, the relevant provisions of the Statutes and the Ordinances made immediately before the commencement of this Act under the provisions of the Uttar Pradesh State Universities Act, 1973 shall be applicable insofar as they are not inconsistent with the provisions of this Act and the Statutes.

President's Act  
10 of 1973.

Amendment  
of President's  
Act 10 of  
1973.

46. (1) In the Uttar Pradesh State Universities Act, 1973,—

(a) the word "Allahabad", except in clause (b) of sub-section (2) of section 12, sub-section (1) of section 31B, clause (b) of sub-section (1) of section 74, clause (j) of sub-section (3) of section 74, and entries relating to Serial No. 5 in the Schedule, wherever it occurs, shall be omitted;

(b) in the Schedule, Serial No. 2 and the entries relating thereto shall be omitted.

(2) Notwithstanding such omission,—

(a) all appointments made, orders issued, degrees and other academic distinctions conferred, diplomas and certificates awarded, privileges granted, or other things done (including the registration of graduates) under the Uttar Pradesh State Universities Act, 1973, shall be deemed to have been respectively made, issued, conferred, awarded, granted or done under the corresponding provisions of this Act and, except as otherwise provided by or this Act or the Statutes, continue in force unless and until they are superseded by any order made under this Act or the Statutes; and

President's Act  
10 of 1973.

(b) all proceedings of Selection Committees for the appointment or promotion of teachers that took place before the commencement of this Act and all actions of the Executive Council in respect of the recommendations of such Selection Committees where no orders of appointment on the basis thereof were passed before the commencement of this Act shall, notwithstanding that the procedure for selection has been modified by this Act, be deemed to have been valid but further proceeding in connection with such pending selections shall be taken in accordance with the provisions of this Act and be continued from the stage where they stood immediately before such commencement, except if the concerned authorities take, with the approval of the Visitor, a decision to the contrary.

## THE SCHEDULE

(see section 28)

## THE STATUTES OF THE UNIVERSITY

1. (1) The Chancellor shall be appointed by the Visitor from a panel of not less than three persons recommended by the Executive Council from amongst persons of eminence in the academic or public life of the country:

The  
Chancellor.

Provided that if the Visitor does not approve of any of the persons so recommended, he may call for fresh recommendations from the Executive Council.

(2) The Chancellor shall hold office for a term of five years and shall not be eligible for re-appointment:

Provided that notwithstanding the expiry of his term of office the Chancellor shall continue to hold office until his successor enters upon his office.

2. (1) The Vice-Chancellor shall be appointed by the Visitor from a panel of not less than three persons who shall be recommended by a Committee as constituted under clause (2):

The Vice-  
Chancellor.

Provided that if the Visitor does not approve of any of the persons included in the panel, he may call for an extended or a fresh panel.

(2) The Committee referred to in clause (1) shall consist of three persons, out of whom two shall be nominated by the Executive Council and one by the Visitor and the nominee of the Visitor shall be the convener of the Committee:

Provided that none of the members of the Committee shall be an employee of the University or an institution maintained by, or admitted to the privileges of, the University or a member of any authority of the University.

(3) The Vice-Chancellor shall be a whole-time salaried officer of the University.

(4) The Vice-Chancellor shall hold office for a term of five years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier, and he shall not be eligible for re-appointment:

Provided that notwithstanding the expiry of the said period of five years, he shall continue in office until his successor is appointed and enters upon his office:

Provided further that the Visitor may direct any Vice-Chancellor after his term has expired, to continue in office for such period, not exceeding a total period of one year, as may be specified by him or till his successor is appointed and enters upon his office, whichever is earlier.

(5) The emoluments and other conditions of service of the Vice-Chancellor shall be as follows:—

(i) the Vice-Chancellor shall be paid a monthly salary and allowances, other than house rent allowance, at the rates fixed by the Central Government from time to time and he shall be entitled, without payment of rent, to use a furnished residence throughout his term of office and no charge shall fall on the Vice-Chancellor in respect of the maintenance of such residence;

(ii) the Vice-Chancellor shall be entitled to such terminal benefits and allowances as may be fixed by the Central Government from time to time:

Provided that where an employee of the University, or a college or an institution maintained by, or admitted to the privileges of, the University, or of any other University or any college or institution maintained by or admitted to the privileges of, such other University, is appointed as the Vice-Chancellor, he may be allowed to continue to contribute to any



provident fund of which he is a member and the University shall contribute to the account of such person in that provident fund at the same rate at which the person had been contributing immediately before his appointment as the Vice-Chancellor:

Provided further that where such employee had been member of any pension scheme, the University shall make the necessary contribution to such scheme;

(iii) the Vice-Chancellor shall be entitled to travelling allowance at such rates as may be fixed by the Executive Council;

(iv) the Vice-Chancellor shall be entitled to leave on full pay at the rate of thirty days in a calendar year and the leave shall be credited to his account in advance in two half-yearly instalments of fifteen days each on the first day of January and July every year:

Provided that if the Vice-Chancellor assumes or relinquishes charge of the office of the Vice-Chancellor during the currency of a half year, the leave shall be credited proportionately at the rate of two and-a-half days for each completed month of service;

(v) in addition to the leave referred to in sub-clause (iv), the Vice-Chancellor shall also be entitled to half-pay leave at the rate of twenty days for each completed year of service, and half-pay leave may also be availed of as commuted leave on full pay on medical certificate:

Provided that when such commuted leave is availed of, twice the amount of half-pay leave shall be debited against half-pay leave due.

(6) If the office of the Vice-Chancellor becomes vacant due to death, resignation or otherwise, or if he is unable to perform his duties due to ill-health or any other cause, the Pro-Vice-Chancellor shall perform the duties of the Vice-Chancellor:

Provided that if the Pro-Vice-Chancellor is not available, the senior most Professor shall perform the duties of the Vice-Chancellor until a new Vice-Chancellor assumes office or until the existing Vice-Chancellor resumes the duties of his office, as the case may be.

3. (1) The Vice-Chancellor shall be *ex officio* Chairman of the Executive Council, the Academic Council and the Finance Committee and shall, in the absence of the Chancellor, preside at the Convocations held for conferring degrees and at meetings of the Court.

(2) The Vice-Chancellor shall be entitled to be present at, and address, any meeting of any authority or other body of the University, but shall not be entitled to vote thereat unless he is a member of such authority or body.

(3) It shall be the duty of the Vice-Chancellor to see that this Act, the Statutes, the Ordinances and the Regulations are duly observed and he shall have all the powers necessary to ensure such observance.

(4) The Vice-Chancellor shall have all the powers necessary for the proper maintenance of discipline in the University and he may delegate any such powers to such person or persons as he deems fit.

(5) The Vice-Chancellor shall have the power to convene or cause to be convened the meetings of the Executive Council, the Academic Council and the Finance Committee.

4. (1) The Pro-Vice-Chancellor shall be appointed by the Executive Council on the recommendation of the Vice-Chancellor:

Provided that where the recommendation of the Vice-Chancellor is not accepted by the Executive Council, the matter shall be referred to the Visitor who may either appoint the person recommended by the Vice-Chancellor or ask the Vice-Chancellor to recommend another person to the Executive Council:

Powers and  
duties of the  
Vice-  
Chancellor.

Pro-Vice-  
Chancellor.

Provided further that the Executive Council may, on the recommendation of the Vice-Chancellor, appoint a Professor to discharge the duties of a Pro-Vice-Chancellor in addition to his own duties as a Professor.

(2) The term of office of a Pro-Vice-Chancellor shall be such as may be decided by the Executive Council but it shall not in any case exceed five years or until the expiration of the term of office of the Vice-Chancellor, whichever is earlier:

Provided that a Pro-Vice-Chancellor whose term of office has expired shall be eligible for re-appointment:

Provided further that, in any case, a Pro-Vice-Chancellor shall retire on attaining the age of sixty-five years:

Provided also that a Pro-Vice-Chancellor shall, while discharging the duties of the Vice-Chancellor under clause (6) of Statute I, continue in office notwithstanding the expiration of his term of office as Pro-Vice-Chancellor, until the Vice-Chancellor resumes office or a new Vice-Chancellor assumes office, as the case may be.

(3) The emoluments and other terms and conditions of service of a Pro-Vice-Chancellor shall be such as may be prescribed by the Ordinances.

(4) The Pro-Vice-Chancellor shall assist the Vice-Chancellor in respect of such matters as may be specified by the Vice-Chancellor in this behalf, from time to time, and shall also exercise such powers and perform such duties as may be assigned or delegated to him by the Vice-Chancellor.

5. (1) Every Dean of Faculty shall be appointed by the Vice-Chancellor from amongst the Professors in the Faculty by rotation in the order of seniority for a period of three years:

Deans of  
Faculties.

Provided that in case there is only one Professor or no Professor in a Faculty, the Dean shall be appointed, for the time being, from amongst the Professor, if any, and the Readers in the Faculty by rotation in the order of seniority:

Provided further that in the case of a Faculty comprising a University College, the Principal of such University College shall be the *ex officio* Dean of the Faculty.

(2) When the office of the Dean is vacant or when the Dean is, by reason of illness, absence or any other cause, unable to perform duties of his office, the duties of the office shall be performed by the senior-most Professor or Reader, as the case may be, in the Faculty.

(3) The Dean shall be the *ex officio* Chairman of the Board of the Faculty and shall be responsible for the conduct and maintenance of the standards of teaching and research in the Faculty and shall have such other functions as may be prescribed by the Ordinances.

(4) The Dean shall have the right to be present and to speak at any meeting of the Boards of Studies or Committees of the Faculty, but shall not have the right to vote thereat unless he is a member thereof.

(5) Notwithstanding anything contained in clause (1), every teacher serving as Dean of a Faculty immediately before the appointed day, shall continue as such up to the date on which he would have continued as Dean if the Act had not been enacted and thereafter the Dean of the concerned Faculty shall be appointed in accordance with the provisions of clause (1) above.

6. (1) The Registrar shall be appointed by the Executive Council on the recommendation of a Selection Committee constituted for the purpose and shall be a whole-time salaried officer of the University.

The Registrar.

(2) He shall be appointed for a term of five years and shall be eligible for re-appointment.

(3) The emoluments and other terms and conditions of service of the Registrar shall be such as may be prescribed by the Ordinances:



Provided that the Registrar shall retire on attaining the age of sixty-two years:

Provided further that a Registrar shall, notwithstanding his attaining the age of sixty-two years, continue in office until his successor is appointed and enters upon his office or until the expiry of a period of one year, whichever is earlier.

(4) When the office of the Registrar is vacant or when the Registrar is, by reason of illness, absence or any other cause, unable to perform the duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(5) (a) The Registrar shall have power to take disciplinary action against such of the employees, excluding teachers and other academic staff, as may be specified in the order of the Executive Council and to suspend them pending inquiry, to administer warnings to them or to impose on them the penalty of censure or the withholding of increment:

Provided that no such penalty shall be imposed unless the person has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(b) An appeal shall lie to the Vice-Chancellor against any order of the Registrar imposing any of the penalties specified in sub-clause (a).

(c) In a case where the inquiry discloses that a punishment beyond the power of the Registrar is called for, the Registrar shall, upon the concluding of the inquiry, make a report to the Vice-Chancellor along with his recommendations:

Provided that an appeal shall lie to the Executive Council against an order of the Vice-Chancellor imposing any penalty.

(6) The Registrar shall be *ex officio* Secretary of the Court, the Executive Council and the Academic Council, but shall not be deemed to be a member of any of these authorities.

(7) It shall be the duty of the Registrar—

(a) to be the custodian of the records, the common seal and such other property of the University as the Executive Council shall commit to his charge;

(b) to issue all notices convening meetings of the Court, the Executive Council, and the Academic Council, the college development council and of any Committees appointed by those authorities;

(c) to keep the minutes of all the meetings of the Court, the Executive Council and the Academic Council and of any Committees appointed by those authorities;

(d) to conduct the official correspondence of the Court, the Executive Council and the Academic Council;

(e) to arrange for and superintend the examinations of the University in the manner prescribed by the Ordinances;

(f) to supply to the Visitor copies of the agenda of the meetings of the authorities of the University as soon as they are issued and the minutes of such meetings;

(g) to represent the University in suits or proceedings by or against the University, sign powers of attorney and verify pleadings or depute his representative for the purpose; and

(h) to perform such other duties as may be specified in the Statutes, the Ordinances or the Regulations or as may be required from time to time by the Executive Council or the Vice-Chancellor.

7. (1) The Finance Officer shall be appointed by the Executive Council on the recommendations of a Selection Committee constituted for the purpose and he shall be a whole-time salaried officer of the University.



(2) The Finance Officer shall be appointed for a term of five years and shall be eligible for re-appointment.

(3) The emoluments and other terms and conditions of service of the Finance Officer shall be such as may be prescribed by the Ordinances:

Provided that the Finance Officer shall retire on attaining the age of sixty years:

Provided further that the Finance Officer shall, notwithstanding his attaining the age of sixty years, continue in office until his successor is appointed and enters upon his office or until the expiry of a period of one year, whichever is earlier.

(4) When the office of the Finance Officer is vacant or when the Finance Officer is, by reason of illness, absence or any other cause, unable to perform the duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(5) The Finance Officer shall be *ex officio* Secretary of the Finance Committee, but shall not be deemed to be a member of such Committee.

(6) The Finance Officer shall —

(a) exercise general supervision over the funds of the University and shall advise it as regards its financial policy; and

(b) perform such other financial functions as may be assigned to him by the Executive Council or as may be prescribed by the Statutes or the Ordinances.

(7) Subject to the control of the Executive Council, the Finance Officer shall—

(a) hold and manage the property and investments of the University including trust and endowed property;

(b) ensure that the limits fixed by the Executive Council for recurring and non-recurring expenditure for a year are not exceeded and that all moneys are expended on the purpose for which they are granted or allotted;

(c) be responsible for the preparation of annual accounts and the budget of the University and for their presentation to the Executive Council;

(d) keep a constant watch on the state of the cash and bank balances and on the state of investments;

(e) watch the progress of the collection of revenue and advise on the methods of collection employed;

(f) ensure that the registers of buildings, land, furniture and equipment are maintained up-to-date and that stock-checking is conducted, of equipment and other consumable materials in all offices, Departments, University Institutes, Centres and Specialised Laboratories;

(g) bring to the notice of the Vice-Chancellor unauthorised expenditure and other financial irregularities and suggest disciplinary action against persons at fault; and

(h) call for from any office, Department, University Institute, independent Centre, Specialised Laboratory or User Facility maintained by the University any information or returns that he may consider necessary for the performance of his duties.

(8) Any receipt given by the Finance Officer or the person or persons duly authorised in this behalf by the Executive Council for any money payable to the University shall be sufficient discharge for payment of such money.



The Court.

8. (I) The Court shall consist of the following members, namely:—

(a) *Ex officio Members*

- (i) the Chancellor;
- (ii) the Vice-Chancellor;
- (iii) the Pro-Vice-Chancellor, if any;
- (iv) the members of the Executive Council other than the Vice-Chancellor, the Pro-Vice-Chancellor and the Deans of Faculties;
- (v) the Deans of Faculties;
- (vi) the Finance Officer;
- (vii) the Dean of Research and Development, in case he is not a member under any other provision of this sub-clause;
- (viii) the Dean of College Development, in case he is not a member under any other provision of this sub-clause;
- (ix) the Librarian;
- (x) such Heads of Departments, Directors of University Institutes, Directors of Constituent Institutes and Heads of Centres which are not comprised in any University Institute, as are not members under any other provision of this sub-clause; and
- (xi) two Principals of Constituent Colleges, to be selected by rotation in the order of length of substantive service as Principals.

(b) *Representatives of the academic staff*

- (i) five Professors, three Readers and three Lecturers from among the University appointed teachers of the Faculties, to be selected by rotation in the order of seniority;
- (ii) one Professor, one Reader and one Lecturer from among the University recognised teachers of the University Colléges, to be selected by rotation in the order of seniority;
- (iii) two Professors, two Readers and two Lecturers from among the teachers of the University Institutes, to be selected by rotation in the order of seniority;
- (iv) two Professors, one Reader and one Lecturer from among the University recognised teachers of the Constituent Institutes, to be selected by rotation in the order of seniority; and
- (v) six persons from among the University recognised teachers of the Constituent Colleges, to be selected by rotation in the order of seniority, of whom at least two shall be Lecturers.

(c) *Representatives of Students*

one student from each group of subjects assigned to the Faculties who, having secured the highest marks in that group of subjects at the preceding degree examination of the University, is pursuing a course of study for a Post-graduate degree in the same group of subjects in the University or in a college or institution maintained by the University or admitted to the privileges of the University;

Provided that a representative of students shall no longer continue as such representative on the termination of his enrolment as a student.

*(d) Representatives of Registered Graduates*

ten representatives of the registered Graduates, not being persons in the service or students of the University or an institution maintained by or admitted to the privileges of the University or a member of the management of such institution, to be co-opted by the Court in accordance with the procedure laid down in the Regulations.

*(e) Representatives of Parliament*

(i) three representatives of Parliament, two to be elected by the Lok Sabha from amongst its own members, in such manner as the Speaker may direct, and one to be elected by the Rajya Sabha from amongst its own members, in such manner as the Chairman may direct:

Provided that consequent upon a Member of Parliament becoming a Minister or Speaker/Deputy Speaker, Lok Sabha or Deputy Chairman, Rajya Sabha, his election to the Court shall be deemed to have been terminated.

*(f) Nominees of the Visitor, the Chief Rector and the Chancellor*

(i) seven persons representing learned professions and special interests, including representatives of Industry, Commerce, Labour and Agriculture, to be nominated by the Visitor;

(ii) two eminent educationists, to be nominated by the Chief Rector; and

(iii) three persons of distinction in public life, to be nominated by the Chancellor.

(2) The term of office of the members of the Court under sub-clauses (a), (b), (e) and (f) of clause (1) shall be three years and under sub-clauses (c) and (d) thereof shall be one year.

(3) An annual meeting of the Court shall be held on a date to be fixed by the Executive Council unless some other date has been fixed by the Court in respect of any year.

(4) At the annual meeting of the Court, a report on the working of the University during the previous year, together with a statement of the receipts and expenditure, the balance sheet as audited, and the financial estimates for the next year shall be presented.

(5) A copy of the statement of receipts and expenditure, the balance sheet and the financial estimates referred to in clause (4) shall be sent to every member of the Court at least seven days before the date of the annual meeting.

(6) Special meetings of the Court may be convened by the Executive Council or the Vice-Chancellor or if there is no Vice-Chancellor, the Pro-Vice-Chancellor or if there is no Pro-Vice-Chancellor, by the Registrar.

(7) Twenty-five members of the Court shall form a quorum for a meeting of the Court.

9. (1) The Executive Council shall consist of the following members, namely :—

(a) the Vice-Chancellor;

(b) the Pro-Vice-Chancellor, if any;

(c) three Deans of Faculties, to be selected by rotation in the order in which the Faculties are enumerated in clause (1) to Statute 14;

(d) one Director of a Constituent Institute, to be selected by rotation in the order of length of substantive service as such Director;

(e) one Principal of a Constituent College, to be selected by rotation in the order of length of substantive service as such Principal;

(f) two Professors, two Readers and two Lecturers from among the University appointed teachers, to be selected by rotation in the order of seniority;

The  
Executive  
Council.

(g) one person from among the University recognised teachers of University Colleges, to be selected by rotation in the order of seniority;

(h) two persons from among the University recognised teachers of Constituent Institutes, to be selected by rotation in the order of seniority, of whom at least one shall be a Lecturer;

(i) three persons from among the University recognised teachers of Constituent Colleges, to be selected by rotation in the order of seniority, of whom at least one shall be a Lecturer;

(j) four persons to be nominated by the Visitor;

(k) one person of academic eminence to be nominated by the Chief Rector; and

(l) one person of academic eminence to be nominated by the Chancellor.

(2) The term of office of members of the Executive Council under sub-clauses (c) to (g) of clause (1) shall be two years, and of members under sub-clauses (h) to (l) thereof shall be three years.

(3) No person shall continue to be a member of the Executive Council in more than one capacity, and whenever a person becomes such member in more than one capacity, he shall within two weeks thereof intimate to the Registrar in writing as to the capacity in which he desires to be such member and vacate the other seat, failing which the seat held by him earlier in point of time shall be deemed to have been vacated.

(4) Seven members of the Executive Council shall form a quorum for a meeting of the Executive Council.

10. (1) The Executive Council shall have the power of management and administration of the revenues and property of the University and the conduct of all administrative affairs of the University not otherwise provided for.

Powers and functions of the Executive Council.

(2) Subject to the provisions of the Act, the Statutes and the Ordinances, the Executive Council shall, in addition to all other powers vested in it, have the following powers, namely:—

(i) to create teaching and other academic posts, to determine the number and emoluments of such posts and to define the duties and conditions of service of Professors, Readers, Lecturers and other academic staff;

Provided that no action shall be taken by the Executive Council in respect of the number and qualifications of teachers and other academic staff otherwise than after consideration of the recommendations of the Academic Council;

(ii) to appoint such Professors, Readers, Lecturers and other academic staff, as may be necessary, and the Directors of University Institutes and Heads of independent Centres on the recommendation of the Selection Committee constituted for the purpose and to fill up temporary vacancies therein;

(iii) to recognise persons as University recognised teachers in the manner prescribed by the Ordinances;

(iv) to create administrative, ministerial and other necessary posts (including Chairs) and to make appointments thereto in the manner prescribed by the Ordinances;

(v) to grant leave of absence to any salaried officer of the University other than the Vice-Chancellor, and to make necessary arrangements for the discharge of the functions of such officer during his absence;

(vi) to regulate and enforce discipline among employees in accordance with the Statutes and the Ordinances;



(vii) to manage and regulate the finances, accounts, investments, property, business and all other administrative affairs of the University and for that purpose to appoint such agents as it may think fit;

(viii) to fix limits on the total recurring and the total non-recurring expenditure for a year on the recommendation of the Finance Committee;

(ix) to invest any money belonging to the University, including any unapplied income, in such stocks, funds, share or securities, from time to time as it may think fit or in the purchase of immovable property in India, with the like powers of varying such investment from time to time;

(x) to transfer or accept transfers of any movable or immovable property on behalf of the University;

(xi) to provide buildings, premises, furniture and apparatus and other means needed for carrying on the work of the University;

(xii) to enter into, vary, carry out and cancel contracts on behalf of the University;

(xiii) to entertain, adjudicate upon, and if thought fit, to redress any grievances of the employees and students of the University who may, for any reason, feel aggrieved;

(xiv) to appoint examiners and moderators and, if necessary, to remove them, and to fix their fees, emoluments and travelling and other allowances, after consulting the Academic Council;

(xv) to select a common seal for the University and provide for the custody and use of such seal;

(xvi) to make such special arrangements as may be necessary for the residence and discipline of women students;

(xvii) to institute fellowships, scholarships, studentships, medals and prizes;

(xviii) to provide for the appointment of Visiting Professors, Emeritus Professors, Consultants and Scholars and determine the terms and conditions of such appointments; and

(xix) to exercise such other powers and perform such other duties as may be conferred or imposed on it by the Act or the Statutes.

11. (1) The Academic Council shall consist of the following members, namely:—

The Academic Council.

(a) the Vice-Chancellor;

(b) the Pro-Vice-Chancellor, if any;

(c) the Deans of the Faculties;

(d) the Dean of Research and Development;

(e) the Dean of Students Welfare;

(f) the Dean of College Development;

(g) the Librarian;

(h) such Heads of Departments, Directors of University Institutes and Heads of Centres not comprised in any University Institute, as are not members under sub-clauses (b) to (f);

Provided that where a subject assigned to any Faculty is not placed under any Department, the Chairman of the Board of Studies of the subject shall be a member of

the Academic Council in case he is not already a member under sub-clauses (b) to (g);

(i) one Professor, one Reader and one Lecturer from each Faculty, selected by rotation in the order of seniority of Professors, Readers or Lecturers, as the case may be, of the concerned Faculty;

(j) the Directors of Constituent Institutes;

(k) one Professor (not being Director) of each Constituent Institute, selected by rotation in the order of seniority;

(l) two Principals of Constituent Colleges, selected by rotation in the order of length of substantive service as Principal;

(m) two members of the academic staff (not being Principals) of Constituent Colleges from each group of subjects assigned to a Faculty of the University, selected by rotation in the order of seniority as such members of the academic staff of the concerned group of subjects; and

(n) five persons, not being persons of academic excellence in the service of the University or a college or an institution admitted to the privileges of the University, to be co-opted by the Academic Council.

(2) The term of office of members (other than *ex officio* members) of the Academic Council shall be three years.

(3) Twenty-five members of the Academic Council shall form a quorum for a meeting of the Academic Council.

Powers and  
functions of  
the Academic  
Council.

12. Subject to the provisions of the Act, the Statutes and the Ordinances, the Academic Council shall, in addition to all other powers vested in it, have the following powers, namely:—

(a) to exercise general supervision over the academic policies of the University and to give directions regarding methods of instruction, co-ordination of teaching among the Constituent Colleges, evaluation of research and maintenance and improvement of academic standards;

(b) to promote co-ordination between Faculties, Departments, University Institutes and independent Centres, collaboration between the University and Constituent Institutes and establish such committees, boards or schools as may be deemed necessary for these purposes;

(c) to consider matters of general academic interest either on its own initiative, or on a reference by a Faculty, University Institute, independent Centre or Constituent Institute or the Executive Council, and to take appropriate action thereon;

(d) to advise the Executive Council on all academic matters, including—

(i) matters relating to the examinations conducted by the University;

(ii) the qualifications required to be possessed by persons imparting instruction in particular subjects for the degrees of the University; and

(iii) matters referred to it for advice by the Executive Council;

(e) to consider and approve proposals submitted by the Boards of Studies through the Boards of Faculties or by University Institutes or independent Centres or Constituent Institutes in respect of courses of study and research degree programmes;

(f) to recommend for the consideration of the Executive Council the principles and criteria on which examiners and Inspectors for various kinds of inspection of the University Colleges, Constituent Institutes and Constituent Colleges may be appointed; and

(g) to frame such regulations and rules consistent with the Statutes and the Ordinances regarding the academic functioning of the University, discipline, residence, admissions, award of fellowships, scholarships, studentships, medals and prizes; fees, concessions, corporate life and attendance.

13. (1) The Finance Committee shall consist of the following members, namely:—

The Finance Committee.

(i) the Vice-Chancellor;

(ii) the Pro-Vice-Chancellor;

(iii) three persons to be nominated by the Executive Council, out of whom at least one shall be a member of the Executive Council; and

(iv) three persons to be nominated by the Visitor.

(2) Five members of the Finance Committee shall form a quorum for a meeting of the Finance Committee.

(3) All the members of the Finance Committee, other than *ex officio* members, shall hold office for a term of three years.

(4) A member of the Finance Committee shall have the right to record a minute of dissent if he does not agree with any decision of the Finance Committee.

(5) The Finance Committee shall meet at least thrice every year to examine the accounts and to scrutinise proposals for expenditure.

(6) All proposals relating to creation of posts, and those items which have not been included in the Budget, shall be examined by the Finance Committee before they are considered by the Executive Council.

(7) The annual accounts and the financial estimates of the University prepared by the Finance Officer shall be laid before the Finance Committee for consideration and comments and thereafter submitted to the Executive Council for approval.

(8) The Finance Committee shall recommend limits for the total recurring expenditure and the total non-recurring expenditure for the year, based on the income and resources of the University (which, in the case of productive works, may include the proceeds of loans).

14. (1) The University shall have the following Faculties, namely:—

Faculties and Departments.

(i) the Faculty of Arts;

(ii) the Faculty of Commerce;

(iii) the Faculty of Law;

(iv) the Faculty of Medicine; and

(v) the Faculty of Science.

(2) The constitution and term of office of members of the Board of each Faculty, its powers and functions and the provisions in respect of the meetings thereof shall be prescribed by the Ordinances:

Provided that the first Board of each Faculty shall be nominated by the Executive Council and shall hold office for a period of one year.

(3) The Faculty of Arts shall consist of the following Departments, namely:—

(i) Ancient History, Culture and Archaeology;

(ii) Anthropology;

(iii) Arabic and Persian;

(iv) Education;



- (v) English and Modern European Languages;
- (vi) Geography;
- (vii) Hindi and Modern Indian Languages;
- (viii) Journalism and Mass Communication;
- (ix) Medieval and Modern History;
- (x) Music and Performing Arts;
- (xi) Philosophy;
- (xii) Physical Education;
- (xiii) Political Science;
- (xiv) Psychology;
- (xv) Sanskrit, Pali, Prakrit and Oriental Languages;
- (xvi) Urdu; and
- (xvii) Visual Arts.

(4) The Faculty of Commerce shall consist of the following Departments, namely:—

- (i) Commerce and Business Administration; and
- (ii) Economics.

(5) The Faculty of Law shall consist of the following Department, namely:—

Law.

(6) The Faculty of Medicine shall consist of the following Departments, namely:—

- (i) Anaesthesia;
- (ii) Anatomy;
- (iii) Cardiology;
- (iv) Ear, Nose and Throat;
- (v) Forensic Medicine;
- (vi) Medicine;
- (vii) Microbiology;
- (viii) Obstetrics and Gynaecology;
- (ix) Ophthalmology;
- (x) Orthopaedics;
- (xi) Paediatrics;
- (xii) Pathology and Bacteriology;
- (xiii) Pharmacy;
- (xiv) Pharmacology;
- (xv) Physiology;
- (xvi) Radiology;
- (xvii) Social and Preventive Medicine;
- (xviii) Surgery; and

(xix) Tuberculosis.

(7) The Faculty of Science shall consist of the following Departments, namely:—

- (i) Botany;
- (ii) Bio-Chemistry;
- (iii) Chemistry;
- (iv) Defence and Strategic Studies;
- (v) Earth and Planetary Sciences;
- (vi) Electronics and Communication;
- (vii) Home Science;
- (viii) Mathematics;
- (ix) Physics;
- (x) Statistics; and
- (xi) Zoology.

(8) Each Department shall be headed by a Head of the Department, whose manner of appointment, term of office and functions shall be prescribed by the Ordinances.

(9) Each Department shall have a Departmental Committee, the constitution, term of office of members and functions whereof shall be prescribed by the Ordinances.

(10) There shall be a Board of Studies for each subject, the constitution, term of office of members and functions whereof shall be prescribed by the Ordinances.

15. (1) There shall be Selection Committees for making recommendations to the Executive Council for appointment to the posts of Professor, Reader, Lecturer, Registrar, Finance Officer, Librarian and Directors of University Institutes and Heads of independent Centres maintained by the University.

Selection  
Committees.

(2) The Selection Committee for appointment to the posts specified in column 1 of the Table below shall consist of the Vice-Chancellor, a nominee of the Visitor and the persons specified in the corresponding entry in column 2 of the said Table:

TABLE

1	2
Professor/Reader	<ul style="list-style-type: none"> <li>(i) The Dean of the Faculty.</li> <li>(ii) The Head of the Department.</li> <li>(iii) Three experts in the concerned subject/field, to be appointed by the Executive Council, out of the panel recommended by the Academic Council.</li> </ul>
Lecturer	<ul style="list-style-type: none"> <li>(i) The Dean of the Faculty/Head of the Department.</li> <li>(ii) Three experts in the concerned subject/field, to be appointed by the Executive Council, out of the panel recommended by the Academic Council.</li> </ul>
Registrar/Finance Officer	<ul style="list-style-type: none"> <li>(i) Two members of the Executive Council nominated by it.</li> <li>(ii) One person not in the service of the University or an institution maintained by, or admitted to, the privileges of the University, nominated by the Executive Council.</li> </ul>

1	2
Librarian	<p>(i) Three persons not in the service of the University or an institution maintained by, or admitted to, the privileges of the University, who have special knowledge of the subject of the Library Science/Library Administration to be nominated by the Executive Council.</p> <p>(ii) One person not in the service of the University or an institution maintained by, or admitted to, the privileges of the University, nominated by the Executive Council.</p>
Director of University Institute or Head of independent Centre maintained by the University.	Three experts in the concerned subject/field, to be appointed by the Executive Council, out of the panel recommended by the Academic Council.

*Note : 1.* Where the appointment is being made for an inter-disciplinary project, the head of the project shall be deemed to be the Head of the Department concerned.

*Note : 2.* In the case of a University Institute, the Director and in the case of an independent Centre, the Head thereof shall be deemed to be the Head of the Department concerned.

(3) The Vice-Chancellor, or in his absence the Pro-Vice-Chancellor, shall convene and preside at the meeting of the Selection Committee:

Provided that the meeting of the Selection Committee shall be fixed after prior consultation with, and subject to the convenience of Visitor's nominee and the experts approved by the Executive Council.

(4) Four members, including at least two experts, must be present to form the quorum for a meeting of the Selection Committee.

(5) The procedure to be followed by the Selection Committee shall be laid down in the Ordinances.

(6) If the Executive Council is unable to accept the recommendations made by the Selection Committee, it shall record its reasons and submit the case to the Visitor for final orders.

(7) Appointments to temporary posts shall be made in the manner indicated below—

(i) If the temporary vacancy is for duration longer than one academic session, it shall be filled on the advice of the Selection Committee in accordance with the procedure indicated in the foregoing clauses:

Provided that if the Vice-Chancellor is satisfied that in the interests of work it is necessary to fill the vacancy, the appointment may be made on a purely temporary basis on the advice of a local Selection Committee referred to in sub-clause (ii) for a period not exceeding six months.

(ii) If the temporary vacancy is for a period less than a year, an appointment to such vacancy shall be made on the recommendation of a local Selection Committee consisting of the Dean of the Faculty concerned, the Head of the Department and a nominee of the Vice-Chancellor:

Provided that if the same person holds the offices of the Dean and the Head of the Department, the Selection Committee may contain two nominees of the Vice-Chancellor.



(iii) No teacher appointed temporarily on the advice of a local Selection Committee shall be continued in service on such temporary employment, unless he is subsequently selected by a regular Selection Committee, for temporary or permanent appointment.

(iv) Where a teacher has been appointed to a Department on the recommendation of a regular Selection Committee on a temporary post, and such post subsequently becomes permanently vacant or another permanent post of the same rank and grade becomes available in the same Department, the Executive Council may appoint such teacher on permanent basis in such Department without further reference to a regular Selection Committee.

16. (1) Notwithstanding anything contained in Statute 15, the Executive Council may invite a person of high academic distinction and professional attainments to accept a post of Professor or any other equivalent academic post in the University, on such terms and conditions as it deems fit and on the person agreeing to do so appoint him to the post.

Special mode  
of  
appointment.

(2) The Executive Council may declare a person working in any other University or organisation as teacher of the University for a specified period.

(3) Appointments to Chairs and of Emeritus Professors shall be made by the Executive Council in accordance with the procedure laid down in the Ordinances for such tenure and on such terms and conditions as it deems fit.

(4) The Executive Council may appoint a person selected in accordance with the procedure laid down in Statute 15 for a fixed tenure on such terms and conditions as it deems fit.

17. (1) The academic staff shall consist of teachers and staff employed for imparting instruction or for conducting, or assisting in the conduct of, research.

Academic  
staff.

(2) The manner of appointment of the academic staff, other than teachers, shall be such as may be prescribed by the Ordinances.

18. (1) The qualifications of University recognised teachers shall be such as may be determined by the Ordinances.

Recognition  
of teachers.

(2) All applications for the recognition of teachers shall be made in such manner as may be laid down by the Regulations made by the Executive Council in that behalf.

(3) The Executive Council may, on a reference from the Vice-Chancellor, withdraw recognition from a teacher:

Provided that the teacher or the college or institution concerned may, within a period of thirty days from the date of the order of withdrawal, appeal against the order to the Visitor whose decision shall be final.

19. (1) Any authority of the University may appoint as many standing or special Committees as it may deem fit, and may appoint to such Committees persons who are not members of such authority.

Committees.

(2) Any Committee appointed under clause (1) may deal with any subject delegated to it subject to subsequent confirmation by the authority appointing it.

20. (1) All the teachers and other academic staff of the University shall, in the absence of any agreement to the contrary, be governed by the terms and conditions of service and code of conduct as are specified in the Statutes, the Ordinances and the Regulations.

Terms and  
conditions of  
service and  
code of  
conduct of  
the teachers,  
etc.

(2) The emoluments of members of the academic staff shall be such as may be prescribed by the Ordinances.

(3) Every teacher and other member of the academic staff of the University shall be appointed on a written contract, the form of which shall be prescribed by the Ordinances.

(4) A copy of every contract referred to in clause (3) shall be deposited with the Registrar.

Terms and conditions of service and code of conduct of other employees.

Seniority list.

21. (1) All the employees of the University, other than the academic staff, shall, in the absence of any contract to the contrary, be governed by the terms and conditions of service and code of conduct as are specified in the Statutes, the Ordinances and the Regulations.

(2) The manner of appointment and emoluments of employees, other than the academic staff, shall be such as may be prescribed by the Ordinances.

22. (1) Whenever, in accordance with the Statutes, any person is to hold an office or be a member of an authority of the University by rotation according to seniority, such seniority shall be determined according to the length of continuous service of such person in his grade and in accordance with such other principles as the Executive Council may, from time to time, prescribe.

(2) It shall be the duty of the Registrar to prepare and maintain in respect of each class of persons to whom the provisions of these Statutes apply, a complete and up-to-date seniority list in accordance with the provisions of clause (1).

(3) If two or more persons have equal length of continuous service in a particular grade or the relative seniority of any person or persons is otherwise in doubt, the Registrar may, on his own motion and shall, at the request of any such person, submit the matter to the Executive Council whose decision thereon shall be final.

(4) The provisions of this Statute shall not affect the *inter se* seniority of the employees working in the University before the appointed day.

Removal of employees of the University.

23. (1) Where there is an allegation of misconduct against a member of the academic staff or other employee of the University, the Vice-Chancellor, in the case of such member of the academic staff, and the authority competent to appoint (hereinafter referred to as the appointing authority) in the case of other employee may, by order in writing, place such member of the academic staff or other employee, as the case may be, under suspension and shall forthwith report to the Executive Council the circumstances in which the order was made:

Provided that the Executive Council may, if it is of the opinion, that the circumstances of the case do not warrant the suspension of the member of the academic staff, revoke such order.

(2) Notwithstanding anything contained in the terms of the contract of appointment or of any other terms and conditions of service of the employees, the Executive Council in respect of the academic staff, and the appointing authority in respect of other employees, shall have the power to remove such member of the academic staff or other employee, as the case may be, on grounds of misconduct.

(3) Save as aforesaid, the Executive Council, or as the case may be, the appointing authority, shall not be entitled to remove any member of the academic staff or other employee except for a good cause and after giving three months' notice or on payment of three months' salary in lieu thereof.

(4) No teacher, member of the academic staff or other employee shall be removed under clause (2) or clause (3) unless he has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(5) The removal of a member of the academic staff or other employee shall take effect from the date on which the order of removal is made:

Provided that where the teacher, member of the academic staff or other employee is under suspension at the time of his removal, such removal shall take effect from the date on which he was placed under suspension.

(6) Notwithstanding anything contained in the foregoing provisions of this Statute, a teacher, member of the academic staff or other employee may resign,—

(a) if he is a permanent employee, only after giving three months' notice in writing to the Executive Council or the appointing authority, as the case may be, or by paying three months' salary in lieu thereof;

(b) if he is not a permanent employee, only after giving one month's notice in writing to the Executive Council or, as the case may be, the appointing authority or by paying one month's salary in lieu thereof:

Provided that such resignation shall take effect only on the date on which the resignation is accepted by the Executive Council or the appointing authority, as the case may be.

24. There shall be a Librarian of the University, who shall be appointed by the Executive Council on the recommendations of the Selection Committee constituted for the purpose and shall exercise such powers and perform such duties as may be prescribed by Ordinances.

The Librarian.

25. There shall be a Dean of Research and Development to assist the Vice-Chancellor in the planning and co-ordination of research, development and consultancy and extension services in the University, who shall be appointed from amongst the Professors in the manner prescribed by the Ordinances.

Promotion of research, development and consultancy and extension services.

26. (1) The Executive Council may, on the recommendation of the Academic Council and by a resolution passed by a majority of not less than two-thirds of the members present and voting, make proposals to the Visitor for the conferment of honorary degrees:

Honorary degrees.

Provided that in case of emergency, the Executive Council may, on its own motion, make such proposals.

(2) The Executive Council may, by a resolution passed by a majority of not less than two-thirds of the members present and voting, withdraw, with the previous sanction of the Visitor, any honorary degree conferred by the University.

27. The Executive Council may, by a special resolution passed by a majority of not less than two-thirds of the members present and voting, withdraw a degree or academic distinction conferred on, or any certificate or diploma granted to, any person by the University for good and sufficient cause:

Withdrawal of degrees, etc.

Provided that no such resolution shall be passed until a notice in writing has been given to that person calling upon him to show cause within such time as may be specified in the notice why such a resolution should not be passed and until his objections, if any, and any evidence he may produce in support of them, have been considered by the Executive Council.

28. (1) All powers relating to the maintenance of discipline and disciplinary action in relation to the students of the University shall vest in the Vice-Chancellor.

Maintenance of discipline amongst students of the University.

(2) There shall be a Proctor of the University to assist the Vice-Chancellor in the exercise of the powers referred to in clause (1), who shall be appointed by the Executive Council from amongst the Professors and Readers in the manner prescribed by the Ordinances.

(3) The Vice-Chancellor may delegate all or any of the powers referred to in clause (1), as he deems proper, to the Proctor and to such other officers as he may specify in this behalf.

(4) Without prejudice to the generality of the powers referred to in clause (1), the Vice-Chancellor may, in exercise of such powers, by order, direct that any student or students be expelled or rusticated, for a specified period, or be not admitted for a stated period to a course or courses of study in the University or an institution maintained by or admitted to the privileges of the University, or be punished with fine for an amount to be specified in the order, or be debarred from taking an examination or examinations conducted by the University,



for one or more years, or that the results of the student or students concerned in the examination or examinations in which he or they have appeared be cancelled.

(5) The Deans of Faculties, Heads of Departments and Centres, Directors of University Institutes and Constituent Institutes and Principals of University Colleges and Constituent Colleges shall have the authority to exercise all such disciplinary powers over the students in their respective Faculties, Departments, independent Centres, University Institutes, Constituent Institutes, University Colleges and Constituent Colleges; as may be necessary for the proper conduct of the work thereof.

(6) Without prejudice to the powers of the Vice-Chancellor and the Deans, Heads, Directors and Principals specified in clause (5), detailed rules of discipline and proper conduct shall be made by the University, and such Deans, Heads, Directors and Principals may also make such supplementary rules as they deem necessary for the purposes stated therein.

(7) At the time of admission, every student shall be required to sign a declaration to the effect that he submits himself to the disciplinary jurisdiction of the Vice-Chancellor and other authorities of the University.

29. All powers relating to discipline and disciplinary action in relation to students of an institution admitted to the privileges of the University, shall vest in the Director or Principal, as the case may be, of the institution, in accordance with the procedure prescribed by the Ordinances.

30. (1) The Institutes of the University immediately before the commencement of the Act, namely:—

(i) The Institute of Inter-Disciplinary Studies;

(ii) The Institute of Professional Studies; and

(iii) The National Centre of Experimental Mineralogy and Petrology,

shall continue as University Institutes and the Centre of Behavioural and Cognitive Sciences shall continue as an independent Centre of the University, and all matters relating thereto shall be provided for by the Ordinances.

(2) The Institute of Correspondence Courses and Continuing Education shall continue as a temporary self-financing University Institute, and all matters relating thereto shall be provided for by the Ordinances.

(3) The manner of establishing University Institutes, Centres and University Colleges maintained by the University and other matters relating to them shall be prescribed by the Ordinances.

(4) The following shall be the University Colleges, namely:—

The Motilal Nehru Medical College and Swarup Rani Nehru Hospital, Allahabad.

(5) The following shall be the Constituent Institutes, namely:—

(i) The Govind Ballabh Pant Social Science Institute, Allahabad;

(ii) The Harish Chandra Research Institute of Mathematics and Mathematical Physics, Allahabad; and

(iii) The Kamala Nehru Post-graduate Medical Institute, Allahabad.

(6) The admission of institutions to the privileges of the University as Constituent Institutes and University Colleges and other matters relating to Constituent Institutes and University Colleges shall be prescribed by the Ordinances.

Maintenance of discipline among Students of institutions admitted to the privileges of the University. University Institutes, independent Centres, University Colleges and Constituent Institutes.

31. (1) The following shall be the Constituent Colleges, namely:—

Constituent  
Colleges.

- (i) Allahabad Degree College, Allahabad;
- (ii) Arya Kanya Degree College, Allahabad;
- (iii) Chaudhary Mahadeo Prasad Degree College, Allahabad;
- (iv) Ewing Christian College, Allahabad;
- (v) Iswar Saran Degree College, Allahabad;
- (vi) Hamidia Girls Degree College, Allahabad;
- (vii) Jagat Taran Girls Degree College, Allahabad;
- (viii) K. P. Training College, Allahabad;
- (ix) Rajarshi Tandon Girls Degree College, Allahabad;
- (x) Sanwal Dass Sadan Lal Khanna Girls Degree College, Allahabad; and
- (xi) Shyama Prasad Mukherji Government Degree College, Allahabad.

(2) Matters relating to the constitution of the management, the powers of the Vice-Chancellor to issue directions to, and to enforce his orders against, the management, the conditions for the continuance, enlargement and withdrawal of the privileges of Constituent Colleges and the grant to and withdrawal from them of the autonomous status shall be prescribed by the Ordinances:

Provided that every Constituent College shall be required to undergo the process of assessment by a visiting Peer Team of the National Assessment and Accreditation Council, set up under section 12 (ccc) of the University Grants Commission Act, 1956, and accreditation by the said Council within a period of three years from the date of the commencement of the Act.

3 of 1956.

President's Act  
10 of 1973.

(3) Where under the provisions of the Uttar Pradesh State Universities Act, 1973 a Constituent College had been granted permission by the predecessor University to impart instruction for a Post-graduate degree other than the degree of Bachelor of Laws or to exercise the privileges of an Autonomous College, such permission shall cease to have effect upon the expiry of the academic year immediately following the academic year during which the Act has commenced or of the period for which such permission had been granted by the predecessor University, whichever is earlier, without prejudice to the right of the Constituent College concerned to apply afresh for such permission in accordance with the provisions of the Statutes and the Ordinances.

(4) There shall be constituted, by Ordinances, a College Development Council to monitor and promote the academic functioning and development of the Constituent Colleges.

(5) The College Development Council shall be headed by the Dean of College Development, who shall be appointed by the Executive Council from among the Professors of the University in the manner prescribed by the Ordinances.

32. Convocations of the University for the conferring of degrees or for other purposes shall be held in such manner as may be prescribed by the Ordinances.

Convocations.

Acting  
Chairman of  
meetings.

33. Where no provision is made for a President or Chairman to preside over a meeting of any authority of the University or any Committee of such authority or when the President or Chairman so provided for is absent, the members present shall elect one from among themselves to preside at such meeting.

Resignation.

34. Any member, other than an *ex officio* member, of the Court, the Executive Council, the Academic Council or any other authority of the University or any Committee of such authority may resign by letter addressed to the Registrar and the resignation shall take effect as soon as such letter is received by the Registrar.

Disqualifications.

35. (1) A person shall be disqualified for being chosen as, and for being, a member of any of the authorities of the University,—

(i) if he is of unsound mind;

(ii) if he is an undischarged insolvent;

(iii) if he has been convicted by a court of law of an offence involving moral turpitude and sentenced in respect thereof to imprisonment for not less than six months.

(2) If any question arises as to whether a person is or had been subjected to any of the disqualifications mentioned in clause (1), the question shall be referred to the Visitor and his decision shall be final and no suit or other proceeding shall lie in any civil court against such decision.

Residence  
condition for  
membership  
and office.

36. Notwithstanding anything contained in the Statutes, a person who is not ordinarily resident in India shall not be eligible to be an officer of the University or a member of any authority of the University.

Membership  
of authorities  
by virtue of  
membership  
of other  
bodies.

37. Notwithstanding anything contained in the Statutes, a person who holds any post in the University or is a member of any authority or body of the University in his capacity as a member of a particular authority or body or as the holder of a particular appointment shall hold such office or membership only for so long as he continues to be a member of that particular authority or body or the holder of that particular appointment, as the case may be.

Registered  
Graduates.

38. The provisions in respect of the registration of graduates and the maintenance of the register of Registered Graduates shall be prescribed by the Ordinances.

Dean and  
Board of  
Students  
Welfare.

39. (1) There shall be a Dean of Students Welfare to co-ordinate the measures for promoting the welfare of the students of the University, who shall be appointed by the Executive Council from among the Professors and Readers of the University in the manner prescribed by the Ordinances.

(2) There shall be constituted in the University, a Board of Students Welfare, the constitution, term of office of members and functions whereof shall be prescribed by the Ordinances.

Ordinances,  
how made.

40. (1) The first Ordinances made under sub-section (2) of section 29 may be amended, repealed or added to at any time by the Executive Council in the manner specified in the following sub-sections.

(2) No Ordinance in respect of the matters enumerated in sub-section (1) of section 29 shall be made by the Executive Council unless a draft of such Ordinance has been proposed by the Academic Council.

(3) The Executive Council shall not have power to amend any draft of any Ordinance proposed by the Academic Council under clause (2), but may reject the proposal or return the draft to the Academic Council for re-consideration, either in whole or in part, together with any amendment which the Executive Council may suggest.



(4) Where the Executive Council has rejected or returned the draft of an Ordinance proposed by the Academic Council, the Academic Council may consider the question afresh and in case the original draft is reaffirmed by a majority of not less than two-thirds of the members present and voting and more than half the total number of members of the Academic Council, the draft may be sent back to the Executive Council which shall either adopt it or refer it to the Visitor whose decision shall be final.

(5) Every Ordinance made by the Executive Council shall come into effect immediately.

(6) Every Ordinance made by the Executive Council shall be submitted to the Visitor within two weeks from the date of its adoption.

(7) The Visitor shall have the power to direct the University to suspend the operation of any Ordinance.

(8) The Visitor shall inform the Executive Council about his objection to the Ordinance referred to in clause (7) and may, after receiving the comments of the University, either withdraw the order suspending the Ordinance or disallow the Ordinance, and his decision shall be final.

41. (1) The authorities of the University may make Regulations consistent with the Act, the Statutes and the Ordinances for the following matters, namely:— Regulations.

(i) laying down the procedure to be observed at their meetings and the number of members required to form a quorum;

(ii) providing for all matters which are required by the Act, the Statutes or the Ordinances to be prescribed by Regulations;

(iii) providing for all other matters solely concerning such authorities or committees appointed by them and not provided for by the Act, the Statutes or the Ordinances.

(2) Every authority of the University shall make Regulations providing for the giving of notice to the members of such authority of the dates of meeting and of the business to be considered at meetings and for the keeping of a record of the proceedings of meetings.

(3) The Executive Council may direct the amendment in such manner as it may specify of any Regulation made under the Statutes or the annulment of any such Regulation.

42. Subject to the provisions of the Act and the Statutes, any officer or authority of the University may delegate his or its powers to any other officer or authority or person under his or its respective control and subject to the condition that overall responsibility for the exercise of the powers so delegated shall continue to vest in the officer or authority delegating such powers. Delegation of Powers.

Sd/-

**T. K. VISWANATHAN,**  
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

**S. S. PARMAR,**  
Secretary to Government.



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

### PART VI

Act of Parliament and ordinances promulgated by the president

#### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 28th March, 2006.

No. RPB/3-2006/Act-49-05/E :- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA,  
MINISTRY OF LAW AND JUSTICE  
LEGISLATIVE DEPARTMENT

New Delhi, the 21<sup>st</sup> December, 2005/Pausa, 30, 1927 (Saka)

The following Act of Parliament received the assent of the President on the 20<sup>th</sup> December, 2005 is hereby published for general information:-

#### THE NATIONAL TAX TRIBUNAL ACT, 2005

An Act

(ACT No. 49 of 2005)

(20<sup>th</sup> December, 2005)

*to provide for the adjudication by the National Tax Tribunal of disputes with respect to levy, assessment, collection and enforcement of direct taxes and also to provide for the adjudication by that Tribunal of disputes with respect to the determination of the rates of duties of customs and central excise on goods and the valuation of goods for the purposes of assessment of such duties as well as in matters relating to levy of tax on service, in pursuance of article 323B of the Constitution and for matters connected therewith or incidental thereto.*

BE it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

#### CHAPTER I

##### PRELIMINARY

1. (1) This Act may be called the National Tax Tribunal Act, 2005.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Short title,  
extent and  
commence-  
ment.

Definitions.

2. In this Act, unless the context otherwise requires,—

- (a) "Bench" means a Bench of the National Tax Tribunal;
- (b) "Board of Direct Taxes" means the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963; 54 of 1963.
- (c) "Board of Excise and Customs" means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963; 54 of 1963.
- (d) "Central Excise Act" means the Central Excise Act, 1944; 1 of 1944.
- (e) "Central Excise Tariff Act" means the Central Excise Tariff Act, 1985; 5 of 1986.
- (f) "Chairperson" means the Chairperson of the National Tax Tribunal;
- (g) "Companies (Profits) Surtax Act" means the Companies (Profits) Surtax Act, 1964; 7 of 1964.
- (h) "Customs Act" means the Customs Act, 1962; 52 of 1962.
- (i) "Customs, Excise and Service Tax Appellate Tribunal" means the Customs, Excise and Service Tax Appellate Tribunal constituted under section 129 of the Customs Act, 1962; 52 of 1962.
- (j) "Customs Tariff Act" means the Customs Tariff Act, 1975; 51 of 1975.
- (k) "Expenditure-tax Act" means the Expenditure-tax Act, 1987; 35 of 1987.
- (l) "Gift-tax Act" means the Gift-tax Act, 1958; 18 of 1958.
- (m) "Income-tax Act" means the Income-tax Act, 1961; 43 of 1961.
- (n) "Income-tax Appellate Tribunal" means the Income-tax Appellate Tribunal constituted under section 252 of the Income-tax Act, 1961; 43 of 1961.
- (o) "Interest-tax Act" means the Interest-tax Act, 1974; 45 of 1974.
- (p) "law officer" means the Attorney-General for India, the Solicitor General of India or the Additional Solicitor General of India;
- (q) "Member" means a Member of the National Tax Tribunal and includes the Chairperson;
- (r) "National Tax Tribunal" means the National Tax Tribunal established under section 3;
- (s) "notification" means a notification published in the Official Gazette;
- (t) "prescribed" means prescribed by rules made under this Act;
- (u) "Supreme Court" means the Supreme Court of India;
- (v) "Wealth-tax Act" means the Wealth-tax Act, 1957; 27 of 1957.
- (w) words and expressions used in this Act but not defined herein and defined in the Central Excise Act, the Central Excise Tariff Act, the Customs Act, the Customs Tariff Act (hereinafter referred to as the indirect taxes) or the rules made thereunder or in Chapter V of the Finance Act, 1994 shall have the meanings, respectively, assigned to them in the said Acts or the rules made thereunder; 32 of 1994.



(x) words and expressions used in this Act but not defined herein and defined in the Income-tax Act, the Wealth-tax Act, the Gift-tax Act, the Expenditure-tax Act, the Interest-tax Act or the Companies (Profits) Surtax Act (hereinafter referred to as the direct taxes) or the rules made thereunder shall have the meanings, respectively, assigned to them in the said Acts or the rules made thereunder.

## CHAPTER II

### ESTABLISHMENT OF THE NATIONAL TAX TRIBUNAL

3. The Central Government shall, by notification in the Official Gazette, establish with effect from such date as may be specified therein, a Tax Tribunal to be known as the National Tax Tribunal to exercise the jurisdiction, powers and authority conferred on such Tribunal by or under this Act.

Establishment of National Tax Tribunal.

4. The National Tax Tribunal shall consist of a Chairperson and such number of Members as the Central Government deems fit, to be appointed by that Government, by notification in the Official Gazette.

Composition of National Tax Tribunal.

5. (1) The jurisdiction of the National Tax Tribunal may be exercised by the Benches thereof to be constituted by the Chairperson.

Constitution and jurisdiction of Benches.

(2) The Benches of the National Tax Tribunal shall ordinarily sit at any place in the National Capital Territory of Delhi or such other places as the Central Government may, in consultation with the Chairperson, notify:

Provided that the Chairperson may for adequate reasons permit a Bench to hold its temporary sitting for a period not exceeding fifteen days at a place other than its ordinary place of seat.

(3) The Central Government shall notify the areas in relation to which each Bench of the National Tax Tribunal may exercise its jurisdiction.

(4) The Central Government shall determine the number of Benches and each Bench shall consist of two members.

(5) The Central Government may in consultation with the Chairperson transfer a Member from headquarters of one Bench in one State to the headquarters of another Bench in another State or to the headquarters of any other Bench within a State.

6. (1) The Chairperson of the National Tax Tribunal shall be a person who has been a Judge of the Supreme Court or the Chief Justice of a High Court.

Qualifications for appointment of Chairperson and other Members.

(2) A person shall not be qualified for appointment as Member unless he—

(a) is, or has been, or is eligible to be, a Judge of a High Court; or

(b) is, or has been, a Member of the Income-tax Appellate Tribunal or of the Customs, Excise and Service Tax Appellate Tribunal for at least seven years.

7. (1) Subject to the provisions of sub-section (2), the Chairperson and every other Member shall be appointed by the Central Government.

Appointment of Chairperson and other Members.

(2) The Chairperson and the other Members shall be appointed by the Central Government on the recommendations of a Selection Committee consisting of—

(a) the Chief Justice of India or a Judge of the Supreme Court nominated by him;

(b) the Secretary in the Ministry of Law and Justice (Department of Legal Affairs);

(c) the Secretary in the Ministry of Finance (Department of Revenue).

(3) No appointment of the Chairperson or of any other Member shall be invalidated merely by reason of any vacancy or any defect in the constitution of the Selection Committee.

Terms of  
office of  
Chairperson  
and other  
Members.

8. The Chairperson and every other Member shall hold office as such for a term of five years from the date on which he enters upon his office but shall be eligible for re-appointment:

Provided that no Chairperson or other Member shall hold office as such after he has attained,—

(a) in the case of Chairperson, the age of sixty-eight years; and

(b) in the case of any other Member, the age of sixty-five years.

Resignation  
of Chair-  
person and  
other  
Members.

9. The Chairperson or any other Member may, by notice in writing under his hand addressed to the Central Government, resign his office.

Salary and  
allowances.

10. (1) Subject to the provisions of this Act, the salary and allowances and other terms and conditions of the Chairperson shall be the same as applicable to a sitting Judge of the Supreme Court, but no vacation shall be allowed:

Provided that if a person who, immediately before the date of assuming the office as the Chairperson was in receipt of or being eligible so to do, had elected to draw, a pension in respect of any previous service or office held by such person under the Government of the Union or of a State, his salary in respect of service as Chairperson shall be reduced by the amount of that pension.

*Explanation.*—For the purposes of this sub-section, “vacation” shall have the meaning assigned to it in the Supreme Court Judges (Conditions of Service) Act, 1958.

41 of 1958.

(2) A Member shall draw salary of a High Court Judge and other allowances and the terms and conditions of his service shall be the same as applicable to a Secretary to the Government of India:

Provided that if a person who, immediately before the date of assuming the office as Member was in receipt of, or being eligible so to do, had elected to draw, a pension in respect of any previous service held by such person in connection with the affairs of the Union or of a State, his salary in respect of service as Member shall be reduced to the extent of that pension.

(3) The salary and allowances and other terms and conditions of service of Chairperson or a Member of the Tribunal shall not be varied to his disadvantage after appointment.

Removal and  
suspension of  
Chairperson  
and other  
Members.

11. (1) The Central Government may, in consultation with the Chief Justice of India, remove from office the Chairperson, or any Member who—

(a) has been adjudged an insolvent; or

(b) has been convicted of an offence which, in the opinion of the Central Government, involves moral turpitude; or

(c) has become physically or mentally incapable of acting as such Chairperson or Member of the National Tax Tribunal; or

(d) has acquired such financial or other interest as is likely to affect prejudicially his functions as the Chairperson or a Member of the National Tax Tribunal; or

(e) has so abused his position as to render his continuance in office prejudicial to the public interest.

(2) The Chairperson or any other Member shall not be removed from his office except by an order made by the Central Government on the ground of proved misbehaviour or incapacity after an inquiry made by a Judge of the Supreme Court in which such Chairperson or Member had been informed of the charges against him and given a reasonable opportunity of being heard in respect of those charges.

(3) The Central Government may suspend from office the Chairperson or any other Member in respect of whom a reference of conducting an inquiry has been made to the Judge of the Supreme Court under sub-section (2) until the Central Government has passed orders on receipt of the report of the Judge of the Supreme Court on such reference.

(4) The Central Government may, by rules, regulate the procedure for the investigation of misbehaviour or incapacity of the Chairperson or a Member referred to in sub-section (2).

12. (1) The Central Government shall provide the National Tax Tribunal with such officers and employees as it may deem fit.

Officers and employees of National Tax Tribunal.

(2) The salaries and allowances and other conditions of service of officers and employees of the National Tax Tribunal shall be such as may be prescribed.

(3) The officers and employees of the National Tax Tribunal shall discharge their functions under the general superintendence of the Chairperson.

(4) The officers and the other employees shall be appointed on the recommendations of a Selection Committee constituted by the Central Government.

13. (1) A party to an appeal other than Government may either appear in person or authorise one or more chartered accountants or legal practitioners or any person duly authorised by him or it to present his or its case before the National Tax Tribunal.

Appearance before National Tax Tribunal.

(2) The Government may authorise one or more legal practitioners or any of its officers to present its case before the National Tax Tribunal.

*Explanation.*—For the purposes of this section,—

(a) "chartered accountant" means a chartered accountant as defined in clause (b) of sub-section (1) of section 2 of the Chartered Accountants Act, 1949 and who has obtained a certificate of practice under sub-section (1) of section 6 of that Act;

(b) "legal practitioner" means an advocate, a *vakil* or any attorney of any High Court, and includes a pleader in practice.

38 of 1949.

14. (1) In the event of any vacancy in the office of the Chairperson by reason of his death, resignation or otherwise, the Central Government may designate the senior-most Member to act as the Chairperson until the day on which a Chairperson, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office.

Member to act as Chairperson or to discharge his functions in certain circumstances.

(2) When the Chairperson is unable to discharge his functions owing to absence, illness or any other cause, the Central Government may authorise the senior-most Member to discharge the functions of the Chairperson until the date on which the Chairperson resumes his duties.

(3) The senior-most member designated to act under sub-section (1) or to discharge functions of the Chairperson under sub-section (2), of the Chairperson shall continue to draw salary and allowances of a Member.

### CHAPTER III

#### JURISDICTION, POWERS AND FUNCTIONS OF NATIONAL TAX TRIBUNAL

15. (1) An appeal shall lie to the National Tax Tribunal from every order passed in appeal by the Income-tax Appellate Tribunal and the Customs, Excise and Service Tax Appellate Tribunal, if the National Tax Tribunal is satisfied that the case involves a substantial question of law.

Appeal to National Tax Tribunal.



(2) The Chief Commissioner or the Commissioner of Income-tax or the Chief Commissioner or Commissioner of Customs and Central Excise, as the case may be, or an assessee aggrieved by any order passed by the Income-tax Appellate Tribunal or any person aggrieved by any order passed by the Customs, Excise and Service Tax Appellate Tribunal (hereinafter referred to as aggrieved person), may file an appeal to the National Tax Tribunal and such appeal under this sub-section shall—

(a) be filed within one hundred and twenty days from the date on which the order appealed against is received by the assessee or the aggrieved person or the Chief Commissioner or Commissioner, as the case may be;

(b) be in the form of a memorandum of appeal precisely stating therein the substantial question of law involved; and

(c) be accompanied by such fees as may be prescribed:

Provided that separate form of memorandum of appeal shall be filed for matters involving direct and indirect taxes:

Provided further that the National Tax Tribunal may entertain the appeal within sixty days after the expiry of the said period of one hundred and twenty days, if it is satisfied that the appellant was prevented by sufficient cause from preferring an appeal in time.

(3) Where an appeal is admitted under sub-section (1), the National Tax Tribunal—

(a) shall formulate the question of law for hearing the appeal; and

(b) may also determine any relevant issue in connection with the question so formulated—

(i) which has not been so determined by the Income-tax Appellate Tribunal or by the Customs, Excise and Service Tax Appellate Tribunal; or

(ii) which has been wrongly determined by the Income-tax Appellate Tribunal or by the Customs, Excise and Service Tax Appellate Tribunal,

and shall decide the question of law so formulated and the other relevant issue so determined and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.

(4) Where in any appeal under this section, the decision of the Income-tax Appellate Tribunal or the Customs, Excise and Service Tax Appellate Tribunal involves the payment of any tax or duties, the assessee or the aggrieved person, as the case may be, shall not be allowed to prefer such appeal unless he deposits at least twenty-five per cent. of such tax or duty payable on the basis of the order appealed against:

Provided that where in a particular case the National Tax Tribunal is of the opinion that the deposit of tax or duty under this sub-section would cause undue hardship to such person, it may dispense with such deposit subject to such conditions as it may deem fit to impose so as to safeguard the interest of revenue.

16. (1) The National Tax Tribunal shall not be bound by the procedure laid down by the Code of Civil Procedure, 1908 but shall be guided by the principles of natural justice.

5 of 1908.

(2) Subject to the other provisions of this Act, the National Tax Tribunal shall have powers to regulate its own procedure.

(3) The National Tax Tribunal shall have, for the purposes of discharging its functions under this Act, the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 while trying a suit, in respect of the following matters, namely:—

5 of 1908.

(a) requiring the discovery and production of books of account and other documents;

1 of 1872.

(b) subject to the provisions of sections 123 and 124 of the Indian Evidence Act, 1872, requisitioning any public record or document or a copy of such record or document, from any office;

(c) dismissing an appeal for default or deciding it, *ex parte*;

(d) setting aside any order of dismissal of any appeal for default or any order passed by it, *ex parte*;

(e) rectifying any mistake or error apparent on the face of record; and

(f) any other matter which may be prescribed.

45 of 1860.

(4) All proceedings before the National Tax Tribunal shall be deemed to be judicial proceedings within the meaning of sections 193 and 228 and for the purposes of section 196 of the Indian Penal Code and the National Tax Tribunal shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

2 of 1974.

17. Any order passed by the National Tax Tribunal shall be final and shall be given effect to accordingly and no civil court shall have or be entitled to exercise any jurisdiction, power or authority with respect to any of the matters falling within the jurisdiction of the National Tax Tribunal.

Finality of orders of National Tax Tribunal.

18. If the Members of a Bench consisting of two Members differ in opinion on any point, they shall state the point or points on which they differ, and make a reference to the Chairperson, who shall hear the point or points himself or nominate any other Member for such hearing and such point or points shall be decided according to the opinion of the majority, who have heard the case including those who first heard it.

Decision by majority.

19. Where a judgment pronounced on a question of law by a Bench subsequently comes up for hearing before any Bench, and the latter Bench is of the opinion that the question of law requires reconsideration, then the latter Bench shall make a reference to the Chairperson to constitute a Special Bench consisting of five Members to hear and decide such question of law.

Special Bench.

20. Notwithstanding anything contained in any other provisions of this Act or any other law for the time being in force, no interim order (whether by way of injunction or stay or otherwise) shall be made in relation to any appeal under this Act, unless—

Interim order.

(a) copies of such appeal and all documents in support of the plea for such interim order are furnished to the party against whom the appeal is preferred; and

(b) opportunity is given to such party to be heard in the matter.

21. The National Tax Tribunal shall have and exercise the same jurisdiction, powers and authority in respect of contempt of itself as the High Court has and may exercise such power or authority, for this purpose under the provisions of the Contempt of Courts Act, 1971, which shall have effect subject to the modification that—

Power to punish for contempt.

70 of 1971.

(a) any reference therein to a High Court shall be construed as including a reference to the National Tax Tribunal;

(b) any reference to the Advocate General in section 15 of the said Act shall be construed as a reference to such law officer as the Central Government may specify in this behalf:

Provided that such matters shall be heard by a Special Bench consisting of five Members constituted by the Chairperson.

22. The National Tax Tribunal may, after giving the parties to any proceedings before it, an opportunity of being heard, pass such orders thereon as it thinks fit.

Order of National Tax Tribunal.

23. (1) On and from such date as the Central Government may, by notification, specify, all matters and proceedings including appeals and references under the direct taxes and indirect taxes pending before any High Court immediately before that date shall stand transferred to the National Tax Tribunal.

Transfer of pending cases from High Court.

(2) Where any matter or proceeding including appeals and references stand transferred from the High Court to the National Tax Tribunal under sub-section (1),—

(a) the High Court shall, as soon as may be after such transfer, forward the records pertaining to such matter or proceeding to the National Tax Tribunal;

(b) the National Tax Tribunal shall, on receipt of such records, proceed to deal with such matter or proceeding from the stage at which it is transferred or from an earlier stage or *de novo* as it may deem fit;

(c) the Chairperson shall constitute a Bench consisting of such number of Members as he deems fit for hearing cases transferred under this section.

Appeal to  
Supreme  
Court.

24. Any person including any department of the Government aggrieved by any decision or order of the National Tax Tribunal may file an appeal to the Supreme Court within sixty days from the date of communication of the decision or order of the National Tax Tribunal to him:

Provided that the Supreme Court may, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal within the said period, allow it to be filed within such time as it may deem fit.

#### CHAPTER IV

#### MISCELLANEOUS

Members, etc.,  
to be public  
servants.

25. The Chairperson, Members and other officers and employees of the National Tax Tribunal shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

45 of 1860.

Protection of  
action taken  
in good faith.

26. No suit, prosecution or other legal proceedings shall lie against the National Tax Tribunal or its Chairperson, Member, officer or other employee in the discharge of any function for any loss or damage caused or likely to be caused by any act which is, in good faith, done or intended to be done in the discharge of any function under this Act.

Power to  
remove  
difficulties.

27. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the commencement of this Act.

(2) Every order made under this section shall, as soon as may be, after it is made, be laid before each House of Parliament.

Power to  
make rules.

28. (1) The Central Government may, by notification, make rules to carry out the provisions of this Act.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the procedure under sub-section (4) of section 11 for the investigation of charges of misbehaviour or incapacity against the Chairperson or other Members;

(b) the salaries and allowances and other conditions of service of officers and other employees of the National Tax Tribunal under sub-section (2) of section 12;

(c) the amount of fees payable under clause (c) of sub-section (2) of section 15;

(d) the other matters in respect of which the National Tax Tribunal may exercise the powers of a civil court under clause (f) of sub-section (3) of section 16;



(e) any other matter which may be prescribed or in respect of which rules are required to be made by the Central Government.

29. Every rule made under this Act by the Central Government shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Laying of  
rules before  
Parliament.

30. On and from such date as the Central Government may, by notification, specify, the enactments mentioned in the Schedule shall stand amended in the manner specified therein.

Consequential  
amendments.

THE SCHEDULE

(See section 30)

AMENDMENT OF CERTAIN ENACTMENTS

PART I

AMENDMENTS TO THE INCOME-TAX ACT, 1961

(43 OF 1961)

1. In section 2, after clause (29C), the following clause shall be inserted, namely:—

“(29D) “National Tax Tribunal” means the National Tax Tribunal established under section 3 of the National Tax Tribunal Act, 2005;”.

2. In Chapter XX,—

(i) in section 254, in sub-section (4), for the words, figures and letter “Save as provided in section 256 or section 260A”, the words and figures “Save as provided in the National Tax Tribunal Act, 2005” shall be substituted;

(ii) sub-heading “C.—Reference to High Court” and sections 256, 258 and 259 shall be omitted;

(iii) for section 260, the following section shall be substituted, namely:—

“260. (1) The Supreme Court upon hearing any reference made to it by the Appellate Tribunal under section 257 shall decide the question of law raised therein, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and a copy of the judgment shall be sent under the seal of the Court and the signature of the Registrar to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case conforming to such judgment.

(2) Where the National Tax Tribunal delivers a judgment in an appeal filed before it or in any matter transferred to it under the National Tax Tribunal Act, 2005, effect shall be given to the order of that Tribunal by the assessing officer on the basis of certified copy of the judgment.

(3) The cost of any reference to the Supreme Court which shall not include the fee for making the reference shall be at the discretion of the Court.”;

(iv) in section 260A, in sub-section (1), after the words “order passed in appeal by the Appellate Tribunal”, the words “before the date of establishment of the National Tax Tribunal” shall be inserted;

(v) in section 261, after the words “any judgment of the High Court delivered”, the words “before the establishment of the National Tax Tribunal” shall be inserted;

(vi) in section 263, in sub-section (3), after the words “the Appellate Tribunal,”, the words “National Tax Tribunal,” shall be inserted;

(vii) in section 264, in sub-section (7), after the words “the Appellate Tribunal,”, the words “National Tax Tribunal,” shall be inserted.

PART II

AMENDMENTS TO THE WEALTH-TAX ACT, 1957

(27 OF 1957)

1. In section 2, after clause (1c), the following clause shall be inserted, namely:—

“(1d) “National Tax Tribunal” means the National Tax Tribunal established under section 3 of the National Tax Tribunal Act, 2005;”.

Effect to the  
decisions of  
Supreme  
Court and of  
the National  
Tax Tribunal.

2. In section 25, in sub-section (4), after the words "Appellate Tribunal," the words "National Tax Tribunal" shall be inserted.

3. In section 27A,—

(i) in sub-section (1), after the words and figures "file on or after the 1st day of October, 1998", the words "but before the date of establishment of the National Tax Tribunal" shall be inserted;

(ii) in sub-section (2), after the words "An appeal shall lie to the High Court", the words "before the date of establishment of the National Tax Tribunal" shall be inserted.

4. In section 29, in sub-section (1), after the words "any judgment of the High Court delivered", the words "before the date of establishment of the National Tax Tribunal" shall be inserted.

5. In section 29A, after the words "preferred to the Supreme Court", the words and figures "under this Act before the commencement of the National Tax Tribunal Act, 2005" shall be inserted.

### PART III

#### AMENDMENTS TO THE EXPENDITURE-TAX ACT, 1987

(35 OF 1987)

1. In section 13, in sub-section (4), for the words "or any order of a High Court", the words "or any order of the National Tax Tribunal or of a High Court" shall be substituted.

2. In section 21, in sub-section (7), after the words "Appellate Tribunal," the words "the National Tax Tribunal," shall be inserted.

### PART IV

#### AMENDMENTS TO THE INTEREST-TAX ACT, 1974

(45 OF 1974)

1. In section 19, in sub-section (3), after the words "the Appellate Tribunal", the words "the National Tax Tribunal" shall be inserted.

2. In section 20, in sub-section (7), for the words "Appellate Tribunal, the High Court or the Supreme Court", the words "Appellate Tribunal, the National Tax Tribunal, the High Court or the Supreme Court" shall be substituted.

### PART V

#### AMENDMENT TO THE FINANCE (No. 2) ACT, 1998

(21 OF 1998)

In section 76, in sub-section (1), the words, figures, letter and brackets "sections 23, 23A, 24, 25, 28 and 29 of the Wealth-tax Act as amended and section 27A as inserted by the Finance (No. 2) Act, 1998", the words, figures and letter "sections 23, 23A, 24 and 25 of the Wealth-tax Act" shall be substituted.

### PART VI

#### AMENDMENTS TO THE CUSTOMS ACT, 1962

(52 OF 1962)

1. In section 2, after clause (30), the following clause shall be inserted, namely:—

“(30A) “National Tax Tribunal” means the National Tax Tribunal established under section 3 of the National Tax Tribunal Act, 2005.”

2. In section 27, in sub-section (3), after the words "Appellate Tribunal", the words "the National Tax Tribunal" shall be inserted.



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3. In section 27A, in the *Explanation*, after the words "Appellate Tribunal", the words ", National Tax Tribunal" shall be inserted.

4. In section 28AA, in *Explanations* 1 and 2, after the words "Appellate Tribunal", the words ", National Tax Tribunal" shall be inserted.

5. In section 28AB, in *Explanations* 1 and 2, after the words "Appellate Tribunal", the words ", National Tax Tribunal" shall be inserted.

6. In section 28B, in sub-section (1), after the words "Appellate Tribunal", the words ", National Tax Tribunal" shall be inserted.

7. Sections 130, 130A, 130B, 130C and 130D shall be omitted.

8. In section 130E, in clause (b), after the words "any order passed", the words "before the establishment of the National Tax Tribunal" shall be inserted.

9. In section 131, after the words "an appeal has been preferred to the Supreme Court", the words and figure "under this Act before the commencement of the National Tax Tribunal Act, 2005" shall be inserted.

10. In section 131C, clause (b) shall be omitted.

PART VII

AMENDMENTS TO THE CENTRAL EXCISE ACT, 1944

(1 OF 1944)

1. In section 2, after clause (f), the following clause shall be inserted, namely:—

'(ff) "National Tax Tribunal" means the National Tax Tribunal established under section 3 of the National Tax Tribunal Act, 2005;'

2. In section 11AA, in *Explanations* 1 and 2, after the words "Appellate Tribunal", the words ", National Tax Tribunal" shall be inserted.

3. In section 11AB, in *Explanations* 1 and 2, after the words "Appellate Tribunal", the words ", National Tax Tribunal" shall be inserted.

4. In section 11BB, in the *Explanation*, after the words "Appellate Tribunal", the words ", National Tax Tribunal" shall be inserted.

5. In section 35C, in sub-section (4), for the words, figures and letters "Save as provided in section 35G or section 35L", the words and figures "Save as provided in the National Tax Tribunal Act, 2005" shall be substituted.

6. Sections 35G, 35H, 35-I and 35J shall be omitted.

7. In section 35K,—

(i) in sub-section (1), the words "High Court or the" shall be omitted;

(ii) in sub-section (2),—

(a) the words "the High Court or" occurring at both the places shall be omitted;

(b) the words "as the case may be," shall be omitted.

8. In section 35L, in clause (b), after the words "any order passed", the words "before the establishment of the National Tax Tribunal" shall be inserted.

9. In section 35N, after the words "an appeal has been preferred to the Supreme Court", the words and figures "under this Act before the commencement of the National Tax Tribunal Act, 2005" shall be inserted.

Sd/-

**T. K. VISWANATHAN,**  
Secretary to Government of India.

By order and in the name of the Governor of Gujarat,

**S. S. PARMAR,**  
Secretary to Government.

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सत्यमेव जयते

# The Gujarat Government Gazette

**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

**Vol. XLVII] WEDNESDAY, MARCH 29, 2006/CAITRA 8, 1928**

**Separate paging is given to this Part in order that it may be filed as a Separate Compilation.**

## **PART VI**

**Acts of Parliament and Ordinances Promulgated  
by the President.**

### **LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT**

Sachivalaya, Gandhinagar, 28 March, 2006.

No. : RPB/5-2006/Act-51-05/E :- The following Act of Parliament is  
republished for general information :-

**GOVERNMENT OF INDIA**

**Ministry of Law and Justice**

**LEGISLATIVE DEPARTMENT**

New Delhi, the 21st December, 2005/Pausa, 30, 1927 (Saka)

The Following Act of Parliament received the assent of the President on  
the 20th December, 2005 is hereby published for general information :-

### **THE PREVENTION OF INSULTS TO NATIONAL HONOUR (AMENDMENT) ACT, 2005**

*Act*

(AS PASSED BY THE HOUSES OF PARLIAMENT)

(Act No. 51 of 2005)

(20th December, 2005)

*further to amend the Prevention of Insults to National Honour  
Act, 1971.*

Be it enacted by Parliament in the Fifty-sixth Year of the Republic of  
India as follows :-

1. This Act may be called the Prevention of Insults to National Honour  
(Amendment) Act, 2005.

**Short title.**

2. In the Prevention of Insults to National Honour Act, 1971, in section 2, in  
*Explanation 4*, for clause (e), the following clause shall be substituted, namely :-

**Amendment  
of section 2 of  
Act 69 of  
1971.**

“(e) using the Indian National Flag,

(i) as a portion of costume, uniform or accessory of any description  
which is worn below the waist of any person; or



(ii) by embroidering or printing it on cushions, handkerchiefs, napkins, undergarments or any dress material; or".

Sd/-

**T. K. VISWANATHAN,**  
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

**S. S. PARMAR**  
Secretary to Government.



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#### PART VI

#### Acts of Parliament and Ordinances Promulgated by the President LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar 28<sup>th</sup> March, 2006.

No. RPB/7-2006/Act-53-05/E :- The following Act of Parliament is republished for general information:-

#### GOVERNMENT OF INDIA

#### Ministry of Law and Justice

#### LEGISLATIVE DEPARTMENT

New Delhi, the 26<sup>th</sup> December, 2005/Pausa, 5, 1927 (Saka)

The following Act of Parliament received the assent of the President on the 23<sup>rd</sup> December, 2005 is hereby Published for general information:-

#### THE DISASTER MANAGEMENT ACT, 2005

(AS PASSED BY THE HOUSES OF PARLIAMENT)

#### AN ACT

(ACT No. 53 of 2005)

(23<sup>rd</sup> December, 2005)

*to provide for the effective management of disasters and for matters connected therewith or incidental thereto.*

BE it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

#### CHAPTER I

#### PRELIMINARY

1. (1) This Act may be called the Disaster Management Act, 2005.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette appoint; and different dates may be appointed for different provisions of this Act and for different States, and any reference to commencement in any provision of this Act in relation to any State shall be construed as a reference to the commencement of that provision in that State.

Short title,  
extent and  
commence-  
ment.



## Definitions.

2. In this Act, unless the context otherwise requires,—

- (a) "affected area" means an area or part of the country affected by a disaster;
- (b) "capacity-building" includes—
  - (i) identification of existing resources and resources to be acquired or created;
  - (ii) acquiring or creating resources identified under sub-clause (i);
  - (iii) organisation and training of personnel and coordination of such training for effective management of disasters;
- (c) "Central Government" means the Ministry or Department of the Government of India having administrative control of disaster management;
- (d) "disaster" means a catastrophe, mishap, calamity or grave occurrence in any area, arising from natural or man made causes, or by accident or negligence which results in substantial loss of life or human suffering or damage to, and destruction of, property, or damage to, or degradation of, environment, and is of such a nature or magnitude as to be beyond the coping capacity of the community of the affected area;
- (e) "disaster management" means a continuous and integrated process of planning, organising, coordinating and implementing measures which are necessary or expedient for—
  - (i) prevention of danger or threat of any disaster;
  - (ii) mitigation or reduction of risk of any disaster or its severity or consequences;
  - (iii) capacity-building;
  - (iv) preparedness to deal with any disaster;
  - (v) prompt response to any threatening disaster situation or disaster;
  - (vi) assessing the severity or magnitude of effects of any disaster;
  - (vii) evacuation, rescue and relief;
  - (viii) rehabilitation and reconstruction;
- (f) "District Authority" means the District Disaster Management Authority constituted under sub-section (1) of section 25;
- (g) "District Plan" means the plan for disaster management for the district prepared under section 31;
- (h) "local authority" includes panchayati raj institutions, municipalities, a district board, cantonment board, town planning authority or Zila Parishad or any other body or authority, by whatever name called, for the time being invested by law, for rendering essential services or, with the control and management of civic services, within a specified local area;
- (i) "mitigation" means measures aimed at reducing the risk, impact or effects of a disaster or threatening disaster situation;
- (j) "National Authority" means the National Disaster Management Authority established under sub-section (1) of section 3;
- (k) "National Executive Committee" means the Executive Committee of the National Authority constituted under sub-section (1) of section 8;
- (l) "National Plan" means the plan for disaster management for the whole of the country prepared under section 11;



(m) "preparedness" means the state of readiness to deal with a threatening disaster situation or disaster and the effects thereof;

(n) "prescribed" means prescribed by rules made under this Act;

(o) "reconstruction" means construction or restoration of any property after a disaster;

(p) "resources" includes manpower, services, materials and provisions;

(q) "State Authority" means the State Disaster Management Authority established under sub-section (1) of section 14 and includes the Disaster Management Authority for the Union territory constituted under that section;

(r) "State Executive Committee" means the Executive Committee of a State Authority constituted under sub-section (1) of section 20;

(s) "State Government" means the Department of Government of the State having administrative control of disaster management and includes Administrator of the Union territory appointed by the President under article 239 of the Constitution;

(t) "State Plan" means the plan for disaster management for the whole of the State prepared under section 23.

## CHAPTER II

### THE NATIONAL DISASTER MANAGEMENT AUTHORITY

3. (1) With effect from such date as the Central Government may, by notification in the Official Gazette appoint in this behalf, there shall be established for the purposes of this Act, an authority to be known as the National Disaster Management Authority.

Establishment  
of National  
Disaster  
Management  
Authority.

(2) The National Authority shall consist of the Chairperson and such number of other members, not exceeding nine, as may be prescribed by the Central Government and, unless the rules otherwise provide, the National Authority shall consist of the following:—

(a) the Prime Minister of India, who shall be the Chairperson of the National Authority, *ex officio*;

(b) other members, not exceeding nine, to be nominated by the Chairperson of the National Authority.

(3) The Chairperson of the National Authority may designate one of the members nominated under clause (b) of sub-section (2) to be the Vice-Chairperson of the National Authority.

(4) The term of office and conditions of service of members of the National Authority shall be such as may be prescribed.

4. (1) The National Authority shall meet as and when necessary and at such time and place as the Chairperson of the National Authority may think fit.

Meetings of  
National  
Authority.

(2) The Chairperson of the National Authority shall preside over the meetings of the National Authority.

(3) If for any reason the Chairperson of the National Authority is unable to attend any meeting of the National Authority, the Vice-Chairperson of the National Authority shall preside over the meeting.

5. The Central Government shall provide the National Authority with such officers, consultants and employees, as it considers necessary for carrying out the functions of the National Authority.

Appointment  
of officers  
and other  
employees of  
the National  
Authority.

Powers and  
functions of  
National  
Authority.

6. (1) Subject to the provisions of this Act, the National Authority shall have the responsibility for laying down the policies, plans and guidelines for disaster management for ensuring timely and effective response to disaster.

(2) Without prejudice to generality of the provisions contained in sub-section (1), the National Authority may —

- (a) lay down policies on disaster management;
- (b) approve the National Plan;
- (c) approve plans prepared by the Ministries or Departments of the Government of India in accordance with the National Plan;
- (d) lay down guidelines to be followed by the State Authorities in drawing up the State Plan;
- (e) lay down guidelines to be followed by the different Ministries or Departments of the Government of India for the purpose of integrating the measures for prevention of disaster or the mitigation of its effects in their development plans and projects;
- (f) coordinate the enforcement and implementation of the policy and plan for disaster management;
- (g) recommend provision of funds for the purpose of mitigation;
- (h) provide such support to other countries affected by major disasters as may be determined by the Central Government;
- (i) take such other measures for the prevention of disaster, or the mitigation, or preparedness and capacity building for dealing with the threatening disaster situation or disaster as it may consider necessary;
- (j) lay down broad policies and guidelines for the functioning of the National Institute of Disaster Management.

(3) The Chairperson of the National Authority shall, in the case of emergency, have power to exercise all or any of the powers of the National Authority but exercise of such powers shall be subject to *ex post facto* ratification by the National Authority.

Constitution  
of advisory  
committee by  
National  
Authority.

7. (1) The National Authority may constitute an advisory committee consisting of experts in the field of disaster management and having practical experience of disaster management at the national, State or district level to make recommendations on different aspects of disaster management.

(2) The members of the advisory committee shall be paid such allowances as may be prescribed by the Central Government in consultation with the National Authority.

Constitution  
of National  
Executive  
Committee.

8. (1) The Central Government shall, immediately after issue of notification under sub-section (1) of section 3, constitute a National Executive Committee to assist the National Authority in the performance of its functions under this Act.

(2) The National Executive Committee shall consist of the following members, namely:—

(a) the Secretary to the Government of India in charge of the Ministry or Department of the Central Government having administrative control of the disaster management, who shall be Chairperson, *ex officio*;

(b) the Secretaries to the Government of India in the Ministries or Departments having administrative control of the agriculture, atomic energy, defence, drinking water supply, environment and forests, finance (expenditure), health, power, rural development, science and technology, space, telecommunication, urban development,

water resources and the Chief of the Integrated Defence Staff of the Chiefs of Staff Committee, *ex officio*.

(3) The Chairperson of the National Executive Committee may invite any other officer of the Central Government or a State Government for taking part in any meeting of the National Executive Committee and shall exercise such powers and perform such functions as may be prescribed by the Central Government in consultation with the National Authority.

(4) The procedure to be followed by the National Executive Committee in exercise of its powers and discharge of its functions shall be such as may be prescribed by the Central Government.

9. (1) The National Executive Committee may, as and when it considers necessary, constitute one or more sub-committees, for the efficient discharge of its functions.

Constitution  
of sub-  
committees.

(2) The National Executive Committee shall, from amongst its members, appoint the Chairperson of the sub-committee referred to in sub-section (1).

(3) Any person associated as an expert with any sub-committee may be paid such allowances as may be prescribed by the Central Government.

10. (1) The National Executive Committee shall assist the National Authority in the discharge of its functions and have the responsibility for implementing the policies and plans of the National Authority and ensure the compliance of directions issued by the Central Government for the purpose of disaster management in the country.

Powers and  
functions of  
National  
Executive  
Committee.

(2) Without prejudice to the generality of the provisions contained in sub-section (1), the National Executive Committee may —

- (a) act as the coordinating and monitoring body for disaster management;
- (b) prepare the National Plan to be approved by the National Authority;
- (c) coordinate and monitor the implementation of the National Policy;
- (d) lay down guidelines for preparing disaster management plans by different Ministries or Departments of the Government of India and the State Authorities;
- (e) provide necessary technical assistance to the State Governments and the State Authorities for preparing their disaster management plans in accordance with the guidelines laid down by the National Authority;
- (f) monitor the implementation of the National Plan and the plans prepared by the Ministries or Departments of the Government of India;
- (g) monitor the implementation of the guidelines laid down by the National Authority for integrating of measures for prevention of disasters and mitigation by the Ministries or Departments in their development plans and projects;
- (h) monitor, coordinate and give directions regarding the mitigation and preparedness measures to be taken by different Ministries or Departments and agencies of the Government;
- (i) evaluate the preparedness at all governmental levels for the purpose of responding to any threatening disaster situation or disaster and give directions, where necessary, for enhancing such preparedness;
- (j) plan and coordinate specialised training programme for disaster management for different levels of officers, employees and voluntary rescue workers;
- (k) coordinate response in the event of any threatening disaster situation or disaster;
- (l) lay down guidelines for, or give directions to, the concerned Ministries or Departments of the Government of India, the State Governments and the



State Authorities regarding measures to be taken by them in response to any threatening disaster situation or disaster;

(m) require any department or agency of the Government to make available to the National Authority or State Authorities such men or material resources as are available with it for the purposes of emergency response, rescue and relief;

(n) advise, assist and coordinate the activities of the Ministries or Departments of the Government of India, State Authorities, statutory bodies, other governmental or non-governmental organisations and others engaged in disaster management;

(o) provide necessary technical assistance or give advice to the State Authorities and District Authorities for carrying out their functions under this Act;

(p) promote general education and awareness in relation to disaster management; and

(q) perform such other functions as the National Authority may require it to perform.

National  
Plan.

11. (1) There shall be drawn up a plan for disaster management for the whole of the country to be called the National Plan.

(2) The National Plan shall be prepared by the National Executive Committee having regard to the National Policy and in consultation with the State Governments and expert bodies or organisations in the field of disaster management to be approved by the National Authority.

(3) The National Plan shall include —

(a) measures to be taken for the prevention of disasters, or the mitigation of their effects;

(b) measures to be taken for the integration of mitigation measures in the development plans;

(c) measures to be taken for preparedness and capacity building to effectively respond to any threatening disaster situations or disaster;

(d) roles and responsibilities of different Ministries or Departments of the Government of India in respect of measures specified in clauses (a), (b) and (c).

(4) The National Plan shall be reviewed and updated annually.

(5) Appropriate provisions shall be made by the Central Government for financing the measures to be carried out under the National Plan.

(6) Copies of the National Plan referred to in sub-sections (2) and (4) shall be made available to the Ministries or Departments of the Government of India and such Ministries or Departments shall draw up their own plans in accordance with the National Plan.

Guidelines for  
minimum  
standards of  
relief.

12. The National Authority shall recommend guidelines for the minimum standards of relief to be provided to persons affected by disaster, which shall include,—

(i) the minimum requirements to be provided in the relief camps in relation to shelter, food, drinking water, medical cover and sanitation;

(ii) the special provisions to be made for widows and orphans;

(iii) *ex gratia* assistance on account of loss of life as also assistance on account of damage to houses and for restoration of means of livelihood;

(iv) such other relief as may be necessary.

Relief in loan  
repayment,  
etc.

13. The National Authority may, in cases of disasters of severe magnitude, recommend relief in repayment of loans or for grant of fresh loans to the persons affected by disaster on such concessional terms as may be appropriate.

## CHAPTER III

## STATE DISASTER MANAGEMENT AUTHORITIES

14. (1) Every State Government shall, as soon as may be after the issue of the notification under sub-section (1) of section 3, by notification in the Official Gazette, establish a State Disaster Management Authority for the State with such name as may be specified in the notification of the State Government.

Establishment  
of State  
Disaster  
Management  
Authority.

(2) A State Authority shall consist of the Chairperson and such number of other members, not exceeding nine, as may be prescribed by the State Government and, unless the rules otherwise provide, the State Authority shall consist of the following members, namely:—

- (a) the Chief Minister of the State, who shall be Chairperson, *ex officio*;
- (b) other members, not exceeding eight, to be nominated by the Chairperson of the State Authority;
- (c) the Chairperson of the State Executive Committee, *ex officio*.

(3) The Chairperson of the State Authority may designate one of the members nominated under clause (b) of sub-section (2) to be the Vice-Chairperson of the State Authority.

(4) The Chairperson of the State Executive Committee shall be the Chief Executive Officer of the State Authority, *ex officio*:

Provided that in the case of a Union territory having Legislative Assembly, except the Union territory of Delhi, the Chief Minister shall be the Chairperson of the Authority established under this section and in case of other Union territories, the Lieutenant Governor or the Administrator shall be the Chairperson of that Authority:

Provided further that the Lieutenant Governor of the Union territory of Delhi shall be the Chairperson and the Chief Minister thereof shall be the Vice-Chairperson of the State Authority.

(5) The term of office and conditions of service of members of the State Authority shall be such as may be prescribed.

15. (1) The State Authority shall meet as and when necessary and at such time and place as the Chairperson of the State Authority may think fit.

Meetings of  
the State  
Authority.

(2) The Chairperson of the State Authority shall preside over the meetings of the State Authority.

(3) If for any reason, the Chairperson of the State Authority is unable to attend the meeting of the State Authority, the Vice-Chairperson of the State Authority shall preside at the meeting.

16. The State Government shall provide the State Authority with such officers, consultants and employees, as it considers necessary, for carrying out the functions of the State Authority.

Appointment  
of officers  
and other  
employees of  
State  
Authority.

17. (1) A State Authority may, as and when it considers necessary, constitute an advisory committee, consisting of experts in the field of disaster management and having practical experience of disaster management to make recommendations on different aspects of disaster management.

Constitution  
of advisory  
committee by  
the State  
Authority.

(2) The members of the advisory committee shall be paid such allowances as may be prescribed by the State Government.

Powers and  
functions of  
State  
Authority.

18. (1) Subject to the provisions of this Act, a State Authority shall have the responsibility for laying down policies and plans for disaster management in the State.

(2) Without prejudice to the generality of provisions contained in sub-section (1), the State Authority may —

- (a) lay down the State disaster management policy;
- (b) approve the State Plan in accordance with the guidelines laid down by the National Authority;
- (c) approve the disaster management plans prepared by the departments of the Government of the State;
- (d) lay down guidelines to be followed by the departments of the Government of the State for the purposes of integration of measures for prevention of disasters and mitigation in their development plans and projects and provide necessary technical assistance therefor;
- (e) coordinate the implementation of the State Plan;
- (f) recommend provision of funds for mitigation and preparedness measures;
- (g) review the development plans of the different departments of the State and ensure that prevention and mitigation measures are integrated therein;
- (h) review the measures being taken for mitigation, capacity building and preparedness by the departments of the Government of the State and issue such guidelines as may be necessary.

(3) The Chairperson of the State Authority shall, in the case of emergency, have power to exercise all or any of the powers of the State Authority but the exercise of such powers shall be subject to *ex post facto* ratification of the State Authority.

Guidelines for  
minimum  
standard of  
relief by State  
Authority.

19. The State Authority shall lay down detailed guidelines for providing standards of relief to persons affected by disaster in the State:

Provided that such standards shall in no case be less than the minimum standards in the guidelines laid down by the National Authority in this regard.

Constitution  
of State  
Executive  
Committee.

20. (1) The State Government shall, immediately after issue of notification under sub-section (1) of section 14, constitute a State Executive Committee to assist the State Authority in the performance of its functions and to coordinate action in accordance with the guidelines laid down by the State Authority and ensure the compliance of directions issued by the State Government under this Act.

(2) The State Executive Committee shall consist of the following members, namely:—

- (a) the Chief Secretary to the State Government, who shall be Chairperson, *ex officio*,
- (b) four Secretaries to the Government of the State of such departments as the State Government may think fit, *ex officio*.

(3) The Chairperson of the State Executive Committee shall exercise such powers and perform such functions as may be prescribed by the State Government and such other powers and functions as may be delegated to him by the State Authority.

(4) The procedure to be followed by the State Executive Committee in exercise of its powers and discharge of its functions shall be such as may be prescribed by the State Government.



21. (1) The State Executive Committee may, as and when it considers necessary, constitute one or more sub-committees, for efficient discharge of its functions.

(2) The State Executive Committee shall, from amongst its members, appoint the Chairperson of the sub-committee referred to in sub-section (1).

(3) Any person associated as an expert with any sub-committee may be paid such allowances as may be prescribed by the State Government.

Constitution of sub-committees by State Executive Committee.

22. (1) The State Executive Committee shall have the responsibility for implementing the National Plan and State Plan and act as the coordinating and monitoring body for management of disaster in the State.

Functions of the State Executive Committee.

(2) Without prejudice to the generality of the provisions of sub-section (1), the State Executive Committee may—

(a) coordinate and monitor the implementation of the National Policy, the National Plan and the State Plan;

(b) examine the vulnerability of different parts of the State to different forms of disasters and specify measures to be taken for their prevention or mitigation;

(c) lay down guidelines for preparation of disaster management plans by the departments of the Government of the State and the District Authorities;

(d) monitor the implementation of disaster management plans prepared by the departments of the Government of the State and District Authorities;

(e) monitor the implementation of the guidelines laid down by the State Authority for integrating of measures for prevention of disasters and mitigation by the departments in their development plans and projects;

(f) evaluate preparedness at all governmental or non-governmental levels to respond to any threatening disaster situation or disaster and give directions, where necessary, for enhancing such preparedness;

(g) coordinate response in the event of any threatening disaster situation or disaster;

(h) give directions to any Department of the Government of the State or any other authority or body in the State regarding actions to be taken in response to any threatening disaster situation or disaster;

(i) promote general education, awareness and community training in regard to the forms of disasters to which different parts of the State are vulnerable and the measures that may be taken by such community to prevent the disaster, mitigate and respond to such disaster;

(j) advise, assist and coordinate the activities of the Departments of the Government of the State, District Authorities, statutory bodies and other governmental and non-governmental organisations engaged in disaster management;

(k) provide necessary technical assistance or give advice to District Authorities and local authorities for carrying out their functions effectively;

(l) advise the State Government regarding all financial matters in relation to disaster management;

(m) examine the construction, in any local area in the State and, if it is of the opinion that the standards laid for such construction for the prevention of disaster is not being or has not been followed, may direct the District Authority or the local authority, as the case may be, to take such action as may be necessary to secure compliance of such standards;

(n) provide information to the National Authority relating to different aspects of disaster management;

(o) lay down, review and update State level response plans and guidelines and ensure that the district level plans are prepared, reviewed and updated;

(p) ensure that communication systems are in order and the disaster management drills are carried out periodically;

(q) perform such other functions as may be assigned to it by the State Authority or as it may consider necessary.

State Plan.

23. (1) There shall be a plan for disaster management for every State to be called the State Disaster Management Plan.

(2) The State Plan shall be prepared by the State Executive Committee having regard to the guidelines laid down by the National Authority and after such consultation with local authorities, district authorities and the people's representatives as the State Executive Committee may deem fit.

(3) The State Plan prepared by the State Executive Committee under sub-section (2) shall be approved by the State Authority.

(4) The State Plan shall include,—

(a) the vulnerability of different parts of the State to different forms of disasters;

(b) the measures to be adopted for prevention and mitigation of disasters;

(c) the manner in which the mitigation measures shall be integrated with the development plans and projects;

(d) the capacity-building and preparedness measures to be taken;

(e) the roles and responsibilities of each Department of the Government of the State in relation to the measures specified in clauses (b), (c) and (d) above;

(f) the roles and responsibilities of different Departments of the Government of the State in responding to any threatening disaster situation or disaster.

(5) The State Plan shall be reviewed and updated annually.

(6) Appropriate provisions shall be made by the State Government for financing for the measures to be carried out under the State Plan.

(7) Copies of the State Plan referred to in sub-sections (2) and (5) shall be made available to the Departments of the Government of the State and such Departments shall draw up their own plans in accordance with the State Plan.

Powers and functions of State Executive Committee in the event of threatening disaster situation.

24. For the purpose of, assisting and protecting the community affected by disaster or providing relief to such community or, preventing or combating disruption or dealing with the effects of any threatening disaster situation, the State Executive Committee may—

(a) control and restrict, vehicular traffic to, from or within, the vulnerable or affected area;

(b) control and restrict the entry of any person into, his movement within and departure from, a vulnerable or affected area;

(c) remove debris, conduct search and carry out rescue operations;

(d) provide shelter, food, drinking water, essential provisions, healthcare and services in accordance with the standards laid down by the National Authority and State Authority;

(e) give direction to the concerned Department of the Government of the State, any District Authority or other authority, within the local limits of the State to take such measure or steps for rescue, evacuation or providing immediate relief saving lives or property, as may be necessary in its opinion;

(f) require any department of the Government of the State or any other body or authority or person in charge of any relevant resources to make available the resources for the purposes of emergency response, rescue and relief;

(g) require experts and consultants in the field of disasters to provide advice and assistance for rescue and relief;

(h) procure exclusive or preferential use of amenities from any authority or person as and when required;

(i) construct temporary bridges or other necessary structures and demolish unsafe structures which may be hazardous to public;

(j) ensure that non-governmental organisations carry out their activities in an equitable and non-discriminatory manner;

(k) disseminate information to public to deal with any threatening disaster situation or disaster;

(l) take such steps as the Central Government or the State Government may direct in this regard or take such other steps as are required or warranted by the form of any threatening disaster situation or disaster.

#### CHAPTER IV

##### DISTRICT DISASTER MANAGEMENT AUTHORITY

25. (1) Every State Government shall, as soon as may be after issue of notification under sub-section (1) of section 14, by notification in the Official Gazette, establish a District Disaster Management Authority for every district in the State with such name as may be specified in that notification.

Constitution  
of District  
Disaster  
Management  
Authority.

(2) The District Authority shall consist of the Chairperson and such number of other members, not exceeding seven, as may be prescribed by the State Government, and unless the rules otherwise provide, it shall consist of the following, namely:—

(a) the Collector or District Magistrate or Deputy Commissioner, as the case may be, of the district who shall be Chairperson, *ex officio*;

(b) the elected representative of the local authority who shall be the co-Chairperson, *ex officio*;

Provided that in the Tribal Areas, as referred to in the Sixth Schedule to the Constitution, the Chief Executive Member of the district council of autonomous district, shall be the co-Chairperson, *ex officio*;

(c) the Chief Executive Officer of the District Authority, *ex officio*;

(d) the Superintendent of Police, *ex officio*;

(e) the Chief Medical Officer of the district, *ex officio*;

(f) not exceeding two other district level officers, to be appointed by the State Government.

(3) In any district where zila parishad exists, the Chairperson thereof shall be the co-Chairperson of the District Authority.

(4) The State Government shall appoint an officer not below the rank of Additional Collector or Additional District Magistrate or Additional Deputy Commissioner, as the case may be, of the district to be the Chief Executive Officer of the District Authority to exercise such powers and perform such functions as may be prescribed by the State Government and such other powers and functions as may be delegated to him by the District Authority.

26. (1) The Chairperson of the District Authority shall, in addition to presiding over the meetings of the District Authority, exercise and discharge such powers and functions of the District Authority as the District Authority may delegate to him.

Powers of  
Chairperson  
of District  
Authority.



(2) The Chairperson of the District Authority shall, in the case of an emergency, have power to exercise all or any of the powers of the District Authority but the exercise of such powers shall be subject to *ex post facto* ratification of the District Authority.

(3) The District Authority or the Chairperson of the District Authority may, by general or special order, in writing, delegate such of its or his powers and functions, under sub-section (1) or (2), as the case may be, to the Chief Executive Officer of the District Authority, subject to such conditions and limitations, if any, as it or he deems fit.

**Meetings.**

27. The District Authority shall meet as and when necessary and at such time and place as the Chairperson may think fit.

**Constitution of advisory committees and other committees.**

28. (1) The District Authority may, as and when it considers necessary, constitute one or more advisory committees and other committees for the efficient discharge of its functions.

(2) The District Authority shall, from amongst its members, appoint the Chairperson of the Committee referred to in sub-section (1).

(3) Any person associated as an expert with any committee or sub-committee constituted under sub-section (1) may be paid such allowances as may be prescribed by the State Government.

**Appointment of officers and other employees of District Authority.**

29. The State Government shall provide the District Authority with such officers, consultants and other employees as it considers necessary for carrying out the functions of District Authority.

**Powers and functions of District Authority.**

30. (1) The District Authority shall act as the district planning, coordinating and implementing body for disaster management and take all measures for the purposes of disaster management in the district in accordance with the guidelines laid down by the National Authority and the State Authority.

(2) Without prejudice to the generality of the provisions of sub-section (1), the District Authority may—

(i) prepare a disaster management plan including district response plan for the district;

(ii) coordinate and monitor the implementation of the National Policy, State Policy, National Plan, State Plan and District Plan;

(iii) ensure that the areas in the district vulnerable to disasters are identified and measures for the prevention of disasters and the mitigation of its effects are undertaken by the departments of the Government at the district level as well as by the local authorities;

(iv) ensure that the guidelines for prevention of disasters, mitigation of its effects, preparedness and response measures as laid down by the National Authority and the State Authority are followed by all departments of the Government at the district level and the local authorities in the district;

(v) give directions to different authorities at the district level and local authorities to take such other measures for the prevention or mitigation of disasters as may be necessary;

(vi) lay down guidelines for prevention of disaster management plans by the department of the Government at the districts level and local authorities in the district;

(vii) monitor the implementation of disaster management plans prepared by the Departments of the Government at the district level;

(viii) lay down guidelines to be followed by the Departments of the Government at the district level for purposes of integration of measures for prevention of disasters and mitigation in their development plans and projects and provide necessary technical assistance therefor;

(ix) monitor the implementation of measures referred to in clause (viii);

(x) review the state of capabilities for responding to any disaster or threatening disaster situation in the district and give directions to the relevant departments or authorities at the district level for their upgradation as may be necessary;

(xi) review the preparedness measures and give directions to the concerned departments at the district level or other concerned authorities where necessary for bringing the preparedness measures to the levels required for responding effectively to any disaster or threatening disaster situation;

(xii) organise and coordinate specialised training programmes for different levels of officers, employees and voluntary rescue workers in the district;

(xiii) facilitate community training and awareness programmes for prevention of disaster or mitigation with the support of local authorities, governmental and non-governmental organisations;

(xiv) set up, maintain, review and upgrade the mechanism for early warnings and dissemination of proper information to public;

(xv) prepare, review and update district level response plan and guidelines;

(xvi) coordinate response to any threatening disaster situation or disaster;

(xvii) ensure that the Departments of the Government at the district level and the local authorities prepare their response plans in accordance with the district response plan;

(xviii) lay down guidelines for, or give direction to, the concerned Department of the Government at the district level or any other authorities within the local limits of the district to take measures to respond effectively to any threatening disaster situation or disaster;

(xix) advise, assist and coordinate the activities of the Departments of the Government at the district level, statutory bodies and other governmental and non-governmental organisations in the district engaged in the disaster management;

(xx) coordinate with, and give guidelines to, local authorities in the district to ensure that measures for the prevention or mitigation of threatening disaster situation or disaster in the district are carried out promptly and effectively;

(xxi) provide necessary technical assistance or give advise to the local authorities in the district for carrying out their functions;

(xxii) review development plans prepared by the Departments of the Government at the district level, statutory authorities or local authorities with a view to make necessary provisions therein for prevention of disaster or mitigation;

(xxiii) examine the construction in any area in the district and, if it is of the opinion that the standards for the prevention of disaster or mitigation laid down for such construction is not being or has not been followed, may direct the concerned authority to take such action as may be necessary to secure compliance of such standards;

(xxiv) identify buildings and places which could, in the event of any threatening disaster situation or disaster, be used as relief centers or camps and make arrangements for water supply and sanitation in such buildings or places;

(xxv) establish stockpiles of relief and rescue materials or ensure preparedness to make such materials available at a short notice;

(xxvi) provide information to the State Authority relating to different aspects of disaster management;

(xxvii) encourage the involvement of non-governmental organisations and voluntary social-welfare institutions working at the grassroots level in the district for disaster management;

(xxviii) ensure communication systems are in order, and disaster management drills are carried out periodically;

(xxix) perform such other functions as the State Government or State Authority may assign to it or as it deems necessary for disaster management in the District.

District Plan.

31. (1) There shall be a plan for disaster management for every district of the State.

(2) The District Plan shall be prepared by the District Authority, after consultation with the local authorities and having regard to the National Plan and the State Plan, to be approved by the State Authority.

(3) The District Plan shall include—

(a) the areas in the district vulnerable to different forms of disasters;

(b) the measures to be taken, for prevention and mitigation of disaster, by the Departments of the Government at the district level and local authorities in the district;

(c) the capacity-building and preparedness measures required to be taken by the Departments of the Government at the district level and the local authorities in the district to respond to any threatening disaster situation or disaster;

(d) the response plans and procedures, in the event of a disaster, providing for—

(i) allocation of responsibilities to the Departments of the Government at the district level and the local authorities in the district;

(ii) prompt response to disaster and relief thereof;

(iii) procurement of essential resources;

(iv) establishment of communication links; and

(v) the dissemination of information to the public;

(e) such other matters as may be required by the State Authority.

(4) The District Plan shall be reviewed and updated annually.

(5) The copies of the District Plan referred to in sub-sections (2) and (4) shall be made available to the Departments of the Government in the district.

(6) The District Authority shall send a copy of the District Plan to the State Authority which shall forward it to the State Government.

(7) The District Authority shall, review from time to time, the implementation of the Plan and issue such instructions to different departments of the Government in the district as it may deem necessary for the implementation thereof.

32. Every office of the Government of India and of the State Government at the district level and the local authorities shall, subject to the supervision of the District Authority, —

Plans by  
different  
authorities at  
district level  
and their  
implementa-  
tion.



(a) prepare a disaster management plan setting out the following, namely:—

(i) provisions for prevention and mitigation measures as provided for in the District Plan and as is assigned to the department or agency concerned;

(ii) provisions for taking measures relating to capacity-building and preparedness as laid down in the District Plan;

(iii) the response plans and procedures, in the event of, any threatening disaster situation or disaster;

(b) coordinate the preparation and the implementation of its plan with those of the other organisations at the district level including local authority, communities and other stakeholders;

(c) regularly review and update the plan; and

(d) submit a copy of its disaster management plan, and of any amendment thereto, to the District Authority.

33. The District Authority may by order require any officer or any Department at the district level or any local authority to take such measures for the prevention or mitigation of disaster, or to effectively respond to it, as may be necessary, and such officer or department shall be bound to carry out such order.

Requisition by the District Authority.

34. For the purpose of assisting, protecting or providing relief to the community, in response to any threatening disaster situation or disaster, the District Authority may—

Powers and functions of District Authority in the event of any threatening disaster situation or disaster.

(a) give directions for the release and use of resources available with any Department of the Government and the local authority in the district;

(b) control and restrict vehicular traffic to, from and within, the vulnerable or affected area;

(c) control and restrict the entry of any person into, his movement within and departure from, a vulnerable or affected area;

(d) remove debris, conduct search and carry out rescue operations;

(e) provide shelter, food, drinking water and essential provisions, healthcare and services;

(f) establish emergency communication systems in the affected area;

(g) make arrangements for the disposal of the unclaimed dead bodies;

(h) recommend to any Department of the Government of the State or any authority or body under that Government at the district level to take such measures as are necessary in its opinion;

(i) require experts and consultants in the relevant fields to advise and assist as it may deem necessary;

(j) procure exclusive or preferential use of amenities from any authority or person;

(k) construct temporary bridges or other necessary structures and demolish structures which may be hazardous to public or aggravate the effects of the disaster;

(l) ensure that the non-governmental organisations carry out their activities in an equitable and non-discriminatory manner;

(m) take such other steps as may be required or warranted to be taken in such a situation.

## CHAPTER V

## MEASURES BY THE GOVERNMENT FOR DISASTER MANAGEMENT

Central Government to take measures.

35. (1) Subject to the provisions of this Act, the Central Government shall take all such measures as it deems necessary or expedient for the purpose of disaster management.

(2) In particular and without prejudice to the generality of the provisions of sub-section (1), the measures which the Central Government may take under that sub-section include measures with respect to all or any of the following matters, namely:—

(a) coordination of actions of the Ministries or Departments of the Government of India, State Governments, National Authority, State Authorities, governmental and non-governmental organisations in relation to disaster management;

(b) ensure the integration of measures for prevention of disasters and mitigation by Ministries or Departments of the Government of India into their development plans and projects;

(c) ensure appropriate allocation of funds for prevention of disaster, mitigation, capacity-building and preparedness by the Ministries or Departments of the Government of India;

(d) ensure that the Ministries or Departments of the Government of India take necessary measures for preparedness to promptly and effectively respond to any threatening disaster situation or disaster;

(e) cooperation and assistance to State Governments, as requested by them or otherwise deemed appropriate by it;

(f) deployment of naval, military and air forces, other armed forces of the Union or any other civilian personnel as may be required for the purposes of this Act;

(g) coordination with the United Nations agencies, international organisations and governments of foreign countries for the purposes of this Act;

(h) establish institutions for research, training, and developmental programmes in the field of disaster management;

(i) such other matters as it deems necessary or expedient for the purpose of securing effective implementation of the provisions of this Act.

(3) The Central Government may extend such support to other countries affected by major disaster as it may deem appropriate.

Responsibilities of Ministries or Departments of Government of India.

36. It shall be the responsibility of every Ministry or Department of the Government of India to —

(a) take measures necessary for prevention of disasters, mitigation, preparedness and capacity-building in accordance with the guidelines laid down by the National Authority;

(b) integrate into its development plans and projects, the measures for prevention or mitigation of disasters in accordance with the guidelines laid down by the National Authority;

(c) respond effectively and promptly to any threatening disaster situation or disaster in accordance with the guidelines of the National Authority or the directions of the National Executive Committee in this behalf;

(d) review the enactments administered by it, its policies, rules and regulations, with a view to incorporate therein the provisions necessary for prevention of disasters, mitigation or preparedness;

(e) allocate funds for measures for prevention of disaster, mitigation, capacity-building and preparedness;

(f) provide assistance to the National Authority and State Governments for—

(i) drawing up mitigation, preparedness and response plans, capacity-building, data collection and identification and training of personnel in relation to disaster management;

(ii) carrying out rescue and relief operations in the affected area;

(iii) assessing the damage from any disaster;

(iv) carrying out rehabilitation and reconstruction;

(g) make available its resources to the National Executive Committee or a State Executive Committee for the purposes of responding promptly and effectively to any threatening disaster situation or disaster, including measures for—

(i) providing emergency communication in a vulnerable or affected area;

(ii) transporting personnel and relief goods to and from the affected area;

(iii) providing evacuation, rescue, temporary shelter or other immediate relief;

(iv) setting up temporary bridges, jetties and landing places;

(v) providing, drinking water, essential provisions, healthcare, and services in an affected area;

(h) take such other actions as it may consider necessary for disaster management.

37. (1) Every Ministry or Department of the Government of India shall—

(a) prepare a disaster management plan specifying the following particulars, namely:—

(i) the measures to be taken by it for prevention and mitigation of disasters in accordance with the National Plan;

(ii) the specifications regarding integration of mitigation measures in its development plans in accordance with the guidelines of the National Authority and the National Executive Committee;

(iii) its roles and responsibilities in relation to preparedness and capacity-building to deal with any threatening disaster situation or disaster;

(iv) its roles and responsibilities in regard to promptly and effectively responding to any threatening disaster situation or disaster;

(v) the present status of its preparedness to perform the roles and responsibilities specified in sub-clauses (iii) and (iv);

(vi) the measures required to be taken in order to enable it to perform its responsibilities specified in sub-clauses (iii) and (iv);

(b) review and update annually the plan referred to in clause (a);

(c) forward a copy of the plan referred to in clause (a) or clause (b), as the case may be, to the Central Government which Government shall forward a copy thereof to the National Authority for its approval.

(2) Every Ministry or Department of the Government of India shall—

(a) make, while preparing disaster management plan under clause (a) of subsection (1), provisions for financing the activities specified therein;

Disaster management plans of Ministries or Departments of Government of India.



(b) furnish a status report regarding the implementation of the plan referred to in clause (a) of sub-section (1) to the National Authority, as and when required by it.

State  
Government  
to take  
measures.

38. (1) Subject to the provisions of this Act, each State Government shall take all measures specified in the guidelines laid down by the National Authority and such further measures as it deems necessary or expedient, for the purpose of disaster management.

(2) The measures which the State Government may take under sub-section (1) include measures with respect to all or any of the following matters, namely:—

(a) coordination of actions of different departments of the Government of the State, the State Authority, District Authorities, local authority and other non-governmental organisations;

(b) cooperation and assistance in the disaster management to the National Authority and National Executive Committee, the State Authority and the State Executive Committee, and the District Authorities;

(c) cooperation with, and assistance to, the Ministries or Departments of the Government of India in disaster management, as requested by them or otherwise deemed appropriate by it;

(d) allocation of funds for measures for prevention of disaster, mitigation, capacity-building and preparedness by the departments of the Government of the State in accordance with the provisions of the State Plan and the District Plans;

(e) ensure that the integration of measures for prevention of disaster or mitigation by the departments of the Government of the State in their development plans and projects;

(f) integrate in the State development plan, measures to reduce or mitigate the vulnerability of different parts of the State to different disasters;

(g) ensure the preparation of disaster management plans by different departments of the State in accordance with the guidelines laid down by the National Authority and the State Authority;

(h) establishment of adequate warning systems up to the level of vulnerable communities;

(i) ensure that different departments of the Government of the State and the District Authorities take appropriate preparedness measures;

(j) ensure that in a threatening disaster situation or disaster, the resources of different departments of the Government of the State are made available to the National Executive Committee or the State Executive Committee or the District Authorities, as the case may be, for the purposes of effective response, rescue and relief in any threatening disaster situation or disaster;

(k) provide rehabilitation and reconstruction assistance to the victims of any disaster; and

(l) such other matters as it deems necessary or expedient for the purpose of securing effective implementation of provisions of this Act.

Responsibilities  
of  
departments  
of the State  
Government.

39. It shall be the responsibility of every department of the Government of a State to—

(a) take measures necessary for prevention of disasters, mitigation, preparedness and capacity-building in accordance with the guidelines laid down by the National Authority and the State Authority;

(b) integrate into its development plans and projects, the measures for prevention of disaster and mitigation;

(c) allocate funds for prevention of disaster, mitigation, capacity-building and preparedness;

(d) respond effectively and promptly to any threatening disaster situation or disaster in accordance with the State Plan, and in accordance with the guidelines or directions of the National Executive Committee and the State Executive Committee;

(e) review the enactments administered by it, its policies, rules and regulations with a view to incorporate therein the provisions necessary for prevention of disasters, mitigation or preparedness;

(f) provide assistance, as required, by the National Executive Committee, the State Executive Committee and District Authorities, for—

(i) drawing up mitigation, preparedness and response plans, capacity-building, data collection and identification and training of personnel in relation to disaster management;

(ii) assessing the damage from any disaster;

(iii) carrying out rehabilitation and reconstruction;

(g) make provision for resources in consultation with the State Authority for the implementation of the District Plan by its authorities at the district level;

(h) make available its resources to the National Executive Committee or the State Executive Committee or the District Authorities for the purposes of responding promptly and effectively to any disaster in the State, including measures for—

(i) providing emergency communication with a vulnerable or affected area;

(ii) transporting personnel and relief goods to and from the affected area;

(iii) providing evacuation, rescue, temporary shelter or other immediate relief;

(iv) carrying out evacuation of persons or live-stock from an area of any threatening disaster situation or disaster;

(v) setting up temporary bridges, jetties and landing places;

(vi) providing drinking water, essential provisions, healthcare and services in an affected area;

(i) such other actions as may be necessary for disaster management.

40. (1) Every department of the State Government, in conformity with the guidelines laid down by the State Authority, shall—

(a) prepare a disaster management plan which shall lay down the following :—

(i) the types of disasters to which different parts of the State are vulnerable;

(ii) integration of strategies for the prevention of disaster or the mitigation of its effects or both with the development plans and programmes by the department;

(iii) the roles and responsibilities of the department of the State in the event of any threatening disaster situation or disaster and emergency support function it is required to perform;

(iv) present status of its preparedness to perform such roles or responsibilities or emergency support function under sub-clause (iii);

(v) the capacity-building and preparedness measures proposed to be put into effect in order to enable the Ministries or Departments of the Government of India to discharge their responsibilities under section 37;

Disaster  
management  
plan of  
departments  
of State.

(b) annually review and update the plan referred to in clause (a); and

(c) furnish a copy of the plan referred to in clause (a) or clause (b), as the case may be, to the State Authority.

(2) Every department of the State Government, while preparing the plan under sub-section (1), shall make provisions for financing the activities specified therein.

(3) Every department of the State Government shall furnish an implementation status report to the State Executive Committee regarding the implementation of the disaster management plan referred to in sub-section (1).

#### CHAPTER VI

##### LOCAL AUTHORITIES

Functions of  
the local  
authority.

41. (1) Subject to the directions of the District Authority, a local authority shall --

(a) ensure that its officers and employees are trained for disaster management;

(b) ensure that resources relating to disaster management are so maintained as to be readily available for use in the event of any threatening disaster situation or disaster;

(c) ensure all construction projects under it or within its jurisdiction conform to the standards and specifications laid down for prevention of disasters and mitigation by the National Authority, State Authority and the District Authority;

(d) carry out relief, rehabilitation and reconstruction activities in the affected area in accordance with the State Plan and the District Plan.

(2) The local authority may take such other measures as may be necessary for the disaster management.

#### CHAPTER VII

##### NATIONAL INSTITUTE OF DISASTER MANAGEMENT

National  
Institute of  
Disaster  
Management.

42. (1) With effect from such date as the Central Government may, by notification in the Official Gazette appoint in this behalf, there shall be constituted an institute to be called the National Institute of Disaster Management.

(2) The National Institute of Disaster Management shall consist of such number of members as may be prescribed by the Central Government.

(3) The term of office of, and vacancies among, members of the National Institute of Disaster Management and manner of filling such vacancies shall be such as may be prescribed.

(4) There shall be a governing body of the National Institute of Disaster Management which shall be constituted by the Central Government from amongst the members of the National Institute of Disaster Management in such manner as may be prescribed.

(5) The governing body of the National Institute of Disaster Management shall exercise such powers and discharge such functions as may be prescribed by regulations.

(6) The procedure to be followed in exercise of its powers and discharge of its functions by the governing body, and the term of office of, and the manner of filling vacancies among the members of the governing body, shall be such as may be prescribed by regulations.

(7) Until the regulations are made under this section, the Central Government may make such regulations; and any regulation so made may be altered or rescinded by the National Institute of Disaster Management in exercise of its powers.

(8) Subject to the provisions of this Act, the National Institute of Disaster Management shall function within the broad policies and guidelines laid down by the National Authority and be responsible for planning and promoting training and research in the area of disaster

management, documentation and development of national level information base relating to disaster management policies, prevention mechanisms and mitigation measures.

(9) Without prejudice to the generality of the provisions contained in sub-section (8), the National Institute, for the discharge of its functions, may —

(a) develop training modules, undertake research and documentation in disaster management and organise training programmes;

(b) formulate and implement a comprehensive human resource development plan covering all aspects of disaster management;

(c) provide assistance in national level policy formulation;

(d) provide required assistance to the training and research institutes for development of training and research programmes for stakeholders including Government functionaries and undertake training of faculty members of the State level training institutes;

(e) provide assistance to the State Governments and State training institutes in the formulation of State level policies, strategies, disaster management framework and any other assistance as may be required by the State Governments or State training institutes for capacity-building of stakeholders, Government including its functionaries, civil society members, corporate sector and people's elected representatives;

(f) develop educational materials for disaster management including academic and professional courses;

(g) promote awareness among stakeholders including college or school teachers and students, technical personnel and others associated with multi-hazard mitigation, preparedness and response measures;

(h) undertake, organise and facilitate study courses, conferences, lectures, seminars within and outside the country to promote the aforesaid objects;

(i) undertake and provide for publication of journals, research papers and books and establish and maintain libraries in furtherance of the aforesaid objects;

(j) do all such other lawful things as are conducive or incidental to the attainment of the above objects; and

(k) undertake any other function as may be assigned to it by the Central Government.

43. The Central Government shall provide the National Institute of Disaster Management with such officers, consultants and other employees, as it considers necessary, for carrying out its functions.

Officers and other employees of the National Institute.

## CHAPTER VIII

### NATIONAL DISASTER RESPONSE FORCE

44. (1) There shall be constituted a National Disaster Response Force for the purpose of specialist response to a threatening disaster situation or disaster.

National Disaster Response Force.

(2) Subject to the provisions of this Act, the Force shall be constituted in such manner and, the conditions of service of the members of the Force, including disciplinary provisions therefor, be such as may be prescribed.

45. The general superintendence, direction and control of the Force shall be vested and exercised by the National Authority and the command and supervision of the Force shall vest in an officer to be appointed by the Central Government as the Director General of the National Disaster Response Force.

Control, direction, etc.



## CHAPTER IX

## FINANCE, ACCOUNTS AND AUDIT

National  
Disaster  
Response  
Fund.

46. (1) The Central Government may, by notification in the Official Gazette, constitute a fund to be called the National Disaster Response Fund for meeting any threatening disaster situation or disaster and there shall be credited thereto —

(a) an amount which the Central Government may, after due appropriation made by Parliament by law in this behalf provide;

(b) any grants that may be made by any person or institution for the purpose of disaster management.

(2) The National Disaster Response Fund shall be made available to the National Executive Committee to be applied towards meeting the expenses for emergency response, relief and rehabilitation in accordance with the guidelines laid down by the Central Government in consultation with the National Authority.

National  
Disaster  
Mitigation  
Fund.

47. (1) The Central Government may, by notification in the Official Gazette, constitute a Fund to be called the National Disaster Mitigation Fund for projects exclusively for the purpose of mitigation and there shall be credited thereto such amount which the Central Government may, after due appropriation made by Parliament by law in this behalf, provide.

(2) The National Disaster Mitigation Fund shall be applied by the National Authority.

Establishment  
of funds by  
State  
Government.

48. (1) The State Government shall, immediately after notifications issued for constituting the State Authority and the District Authorities, establish for the purposes of this Act the following funds, namely:—

(a) the fund to be called the State Disaster Response Fund;

(b) the fund to be called the District Disaster Response Fund;

(c) the fund to be called the State Disaster Mitigation Fund;

(d) the fund to be called the District Disaster Mitigation Fund.

(2) The State Government shall ensure that the funds established—

(i) under clause (a) of sub-section (1) is available to the State Executive Committee;

(ii) under sub-clause (c) of sub-section (1) is available to the State Authority;

(iii) under clauses (b) and (d) of sub-section (1) are available to the District Authority.

Allocation of  
funds by  
Ministries and  
Departments.

49. (1) Every Ministry or Department of the Government of India shall make provisions, in its annual budget, for funds for the purposes of carrying out the activities and programmes set out in its disaster management plan.

(2) The provisions of sub-section (1) shall, *mutatis mutandis*, apply to departments of the Government of the State.

Emergency  
procurement  
and account-  
ing.

50. Where by reason of any threatening disaster situation or disaster, the National Authority or the State Authority or the District Authority is satisfied that immediate procurement of provisions or materials or the immediate application of resources are necessary for rescue or relief,—

(a) it may authorise the concerned department or authority to make the emergency procurement and in such case, the standard procedure requiring inviting of tenders shall be deemed to be waived;

(b) a certificate about utilisation of provisions or materials by the controlling officer authorised by the National Authority, State Authority or District Authority, as the case may be, shall be deemed to be a valid document or voucher for the purpose of accounting of emergency, procurement of such provisions or materials.

## CHAPTER X

## OFFENCES AND PENALTIES

## 51. Whoever, without reasonable cause —

(a) obstructs any officer or employee of the Central Government or the State Government, or a person authorised by the National Authority or State Authority or District Authority in the discharge of his functions under this Act; or

Punishment for obstruction, etc.

(b) refuses to comply with any direction given by or on behalf of the Central Government or the State Government or the National Executive Committee or the State Executive Committee or the District Authority under this Act,

shall on conviction be punishable with imprisonment for a term which may extend to one year or with fine, or with both, and if such obstruction or refusal to comply with directions results in loss of lives or imminent danger thereof, shall on conviction be punishable with imprisonment for a term which may extend to two years.

52. Whoever knowingly makes a claim which he knows or has reason to believe to be false for obtaining any relief, assistance, repair, reconstruction or other benefits consequent to disaster from any officer of the Central Government, the State Government, the National Authority, the State Authority or the District Authority, shall, on conviction be punishable with imprisonment for a term which may extend to two years, and also with fine.

Punishment for false claim.

53. Whoever, being entrusted with any money or materials, or otherwise being, in custody of, or dominion over, any money or goods, meant for providing relief in any threatening disaster situation or disaster, misappropriates or appropriates for his own use or disposes of such money or materials or any part thereof or wilfully compels any other person so to do, shall on conviction be punishable with imprisonment for a term which may extend to two years, and also with fine.

Punishment for misappropriation of money or materials, etc.

54. Whoever makes or circulates a false alarm or warning as to disaster or its severity or magnitude, leading to panic, shall on conviction, be punishable with imprisonment which may extend to one year or with fine.

Punishment for false warning.

55. (1) Where an offence under this Act has been committed by any Department of the Government, the head of the Department shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

Offences by Departments of the Government.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a Department of the Government and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any officer, other than the head of the Department, such officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

56. Any officer, on whom any duty has been imposed by or under this Act and who ceases or refuses to perform or withdraws himself from the duties of his office shall, unless he has obtained the express written permission of his official superior or has other lawful excuse for so doing, be punishable with imprisonment for a term which may extend to one year or with fine.

Failure of officer in duty or his connivance at the contravention of the provisions of this Act.

57. If any person contravenes any order made under section 65, he shall be punishable with imprisonment for a term which may extend to one year or with fine or with both.

Penalty for contravention of any order regarding requisitioning.

Offence by  
companies.

58. (1) Where an offence under this Act has been committed by a company or body corporate, every person who at the time the offence was committed, was in charge of, and was responsible to, the company, for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the contravention and shall be liable to be proceeded against and punished accordingly:

Provided that nothing in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he exercised due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company, and it is proved that the offence was committed with the consent or connivance of or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also, be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purpose of this section —

(a) "company" means any body corporate and includes a firm or other association of individuals; and

(b) "director", in relation to a firm, means a partner in the firm.

Previous  
sanction for  
prosecution.

59. No prosecution for offences punishable under sections 55 and 56 shall be instituted except with the previous sanction of the Central Government or the State Government, as the case may be, or of any officer authorised in this behalf, by general or special order, by such Government.

Cognizance  
of offences.

60. No court shall take cognizance of an offence under this Act except on a complaint made by—

(a) the National Authority, the State Authority, the Central Government, the State Government, the District Authority or any other authority or officer authorised in this behalf by that Authority or Government, as the case may be; or

(b) any person who has given notice of not less than thirty days in the manner prescribed, of the alleged offence and his intention to make a complaint to the National Authority, the State Authority, the Central Government, the State Government, the District Authority or any other authority or officer authorised as aforesaid."

## CHAPTER XI

### MISCELLANEOUS

Prohibition  
against  
discrimina-  
tion.

61. While providing compensation and relief to the victims of disaster, there shall be no discrimination on the ground of sex, caste, community, descent or religion.

Power to  
issue direction  
by Central  
Government.

62. Notwithstanding anything contained in any other law for the time being in force, it shall be lawful for the Central Government to issue direction in writing to the Ministries or Departments of the Government of India, or the National Executive Committee or the State Government, State Authority, State Executive Committee, statutory bodies or any of its officers or employees, as the case may be, to facilitate or assist in the disaster management and such Ministry or Department or Government or Authority, Executive Committee, statutory body, officer or employee shall be bound to comply with such direction.

Powers to be  
made  
available for  
rescue  
operations.

63. Any officer or authority of the Union or a State, when requested by the National Executive Committee, any State Executive Committee or District Authority or any person authorised by such Committee or Authority in this behalf, shall make available to that Committee or authority or person, such officers and employees as requested for, to perform any of the functions in connection with the prevention of disaster or mitigation or rescue or relief work.

64. Subject to the provisions of this Act, if it appears to the National Executive Committee, State Executive Committee or the District Authority, as the case may be, that provisions of any rule, regulation, notification, guideline, instruction, order, scheme or bye-laws, as the case may be, are required to be made or amended for the purposes of prevention of disasters or the mitigation thereof, it may require the amendment of such rules, regulation, notification, guidelines, instruction, order, scheme or bye-laws, as the case may be, for that purpose, and the appropriate department or authority shall take necessary action to comply with the requirements.

Making or amending rules, etc., in certain circumstances.

65. (1) If it appears to the National Executive Committee, State Executive Committee or District Authority or any officer as may be authorised by it in this behalf that—

Power of requisition of resources, provisions, vehicles, etc., for rescue operations, etc.

(a) any resources with any authority or person are needed for the purpose of prompt response;

(b) any premises are needed or likely to be needed for the purpose of rescue operations; or

(c) any vehicle is needed or is likely to be needed for the purposes of transport of resources from disaster affected areas or transport of resources to the affected area or transport in connection with rescue, rehabilitation or reconstruction,

such authority may, by order in writing, requisition such resources or premises or such vehicle, as the case may be, and may make such further orders as may appear to it to be necessary or expedient in connection with the requisitioning.

(2) Whenever any resource, premises or vehicle is requisitioned under sub-section (1), the period of such requisition shall not extend beyond the period for which such resource, premises or vehicle is required for any of the purposes mentioned in that sub-section.

(3) In this section,—

(a) "resources" includes men and material resources;

(b) "services" includes facilities;

(c) "premises" means any land, building or part of a building and includes a hut, shed or other structure or any part thereof;

(d) "vehicle" means any vehicle used or capable of being used for the purpose of transport, whether propelled by mechanical power or otherwise.

66. (1) Whenever any Committee, Authority or officer referred to in sub-section (1) of section 65, in pursuance of that section requisitions any premises, there shall be paid to the persons interested compensation the amount of which shall be determined by taking into consideration the following, namely:—

Payment of compensation.

(i) the rent payable in respect of the premises, or if no rent is so payable, the rent payable for similar premises in the locality;

(ii) if as consequence of the requisition of the premises the person interested is compelled to change his residence or place of business, the reasonable expenses (if any) incidental to such change;

Provided that where any person interested being aggrieved by the amount of compensation so determined makes an application within the thirty days to the Central Government or the State Government, as the case may be, for referring the matter to an arbitrator, the amount of compensation to be paid shall be such as the arbitrator appointed in this behalf by the Central Government or the State Government, as the case may be, may determine:



Provided further that where there is any dispute as to the title to receive the compensation or as to the apportionment of the amount of compensation, it shall be referred by the Central Government or the State Government, as the case may be, to an arbitrator appointed in this behalf by the Central Government or the State Government, as the case may be, for determination, and shall be determined in accordance with the decision of such arbitrator.

*Explanation.*—In this sub-section, the expression “person interested” means the person who was in actual possession of the premises requisitioned under section 64 immediately before the requisition, or where no person was in such actual possession, the owner of such premises.

(2) Whenever any Committee, Authority or officer, referred to in sub-section (1) of section 65 in pursuance of that section requisitions any vehicle, there shall be paid to the owner thereof compensation the amount of which shall be determined by the Central Government or the State Government, as the case may be, on the basis of the fares or rates prevailing in the locality for the hire of such vehicle:

Provided that where the owner of such vehicle being aggrieved by the amount of compensation so determined makes an application within the prescribed time to the Central Government or the State Government, as the case may be, for referring the matter to an arbitrator, the amount of compensation to be paid shall be such as the arbitrator appointed in this behalf by the Central Government or the State Government, as the case may be, may determine:

Provided further that where immediately before the requisitioning the vehicle or vessel was by virtue of a hire purchase agreement in the possession of a person other than the owner, the amount determined under this sub-section as the total compensation payable in respect of the requisition shall be apportioned between that person and the owner in such manner as they may agree upon, and in default of agreement, in such manner as an arbitrator appointed by the Central Government or the State Government, as the case may be, in this behalf may decide.

Direction to media for communication of warnings, etc.

67. The National Authority, the State Authority, or a District Authority may recommend to the Government to give direction to any authority or person in control of any audio or audio-visual media or such other means of communication as may be available to carry any warning or advisories regarding any threatening disaster situation or disaster, and the said means of communication and media as designated shall comply with such direction.

Authentication of orders or decisions.

68. Every order or decision of the National Authority or the National Executive Committee, the State Authority, or the State Executive Committee or the District Authority, shall be authenticated by such officers of the National Authority or the National Executive Committee or, the State Executive Committee, or the District Authority, as may be authorised by it in this behalf.

Delegation of powers.

69. The National Executive Committee, State Executive Committee, as the case may be, by general or special order in writing, may delegate to the Chairperson or any other member or to any officer, subject to such conditions and limitations, if any, as may be specified in the order, such of its powers and functions under this Act as it may deem necessary.

Annual report.

70. (1) The National Authority shall prepare once every year, in such form and at such time as may be prescribed, an annual report giving a true and full account of its activities during the previous year and copies thereof shall be forwarded to the Central Government and that Government shall cause the same to be laid before both Houses of Parliament within one month of its receipt.

(2) The State Authority shall prepare once in every year, in such form and at such time as may be prescribed, an annual report giving a true and full account of its activities during the previous year and copies thereof shall be forwarded to the State Government and that Government shall cause the same to be laid before each House of the State Legislature where it consists of two Houses, or where such Legislature consists of one House, before that House.

71. No court (except the Supreme Court or a High Court) shall have jurisdiction to entertain any suit or proceeding in respect of anything done, action taken, orders made, direction, instruction or guidelines issued by the Central Government, National Authority, State Government, State Authority or District Authority in pursuance of any power conferred by, or in relation to its functions, by this Act.

Bar of jurisdiction of court.

72. The provisions of this Act, shall have effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act.

Act to have overriding effect.

73. No suit or prosecution or other proceeding shall lie in any court against the Central Government or the National Authority or the State Government or the State Authority or the District Authority or local authority or any officer or employee of the Central Government or the National Authority or the State Government or the State Authority or the District Authority or local authority or any person working for on behalf of such Government or authority in respect of any work done or purported to have been done or intended to be done in good faith by such authority or Government or such officer or employee or such person under the provisions of this Act or the rules or regulations made thereunder.

Action taken in good faith.

74. Officers and employees of the Central Government, National Authority, National Executive Committee, State Government, State Authority, State Executive Committee or District Authority shall be immune from legal process in regard to any warning in respect of any impending disaster communicated or disseminated by them in their official capacity or any action taken or direction issued by them in pursuance of such communication or dissemination.

Immunity from legal process.

75. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

Power of Central Government to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(a) the composition and number of the members of the National Authority under sub-section (2), and the term of office and conditions of service of members of the National Authority under sub-section (4), of section 3;

(b) the allowances to be paid to the members of the advisory committee under sub-section (2) of section 7;

(c) the powers and functions of the Chairperson of the National Executive Committee under sub-section (3) of section 8 and the procedure to be followed by the National Executive Committee in exercise of its powers and discharge of its functions under sub-section (4) of section 8;

(d) allowances to be paid to the persons associated with the sub-committee constituted by the National Executive Committee under sub-section (3) of section 9;

(e) the number of members of the National Institute of Disaster Management under sub-section (2), the term of the office and vacancies among members and the manner of filling such vacancies under sub-section (3) and the manner of constituting the Governing Body of the National Institute of Disaster Management under sub-section (4) of section 42;

(f) the manner of constitution of the Force, the conditions of service of the members of the Force, including disciplinary provisions under sub-section (2) of section 44;

(g) the manner in which notice of the offence and of the intention to make a complaint to the National Authority, the State Authority, the Central Government, the State Government or the other authority or officer under clause (b) of section 60;

(h) the form in which and the time within which annual report is to be prepared under section 70;

(i) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made by rules.

Power to  
make  
regulations.

76. (1) The National Institute of Disaster Management, with the previous approval of the Central Government may, by notification in the Official Gazette, make regulations consistent with this Act and the rules made thereunder to carry out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

(a) powers and functions to be exercised and discharged by the governing body;

(b) procedure to be followed by the governing body in exercise of the powers and discharge of its functions;

(c) any other matter for which under this Act provision may be made by the regulations.

Rules and  
regulations to  
be laid before  
Parliament.

77. Every rule made by the Central Government and every regulation made by the National Institute of Disaster Management under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised of one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or both Houses agree that the rule or regulation should not be made, the rule or regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation.

Power of  
State  
Government  
to make rules.

78. (1) The State Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the composition and number of the members of the State Authority under sub-section (2), and the term of office and conditions of service of the members of the State Authority under sub-section (5), of section 14;

(b) the allowances to be paid to the members of the advisory committee under sub-section (2) of section 17;

(c) the powers and functions of the Chairperson of the State Executive Committee under sub-section (3), and the procedure to be followed by the State Executive Committee in exercise of its powers and discharge of its functions under sub-section (4) of section 20;

(d) allowances to be paid to the persons associated with the sub-committee constituted by the State Executive Committee under sub-section (3) of section 21;

(e) the composition and the number of members of the District Authority under sub-section (2), and the powers and functions to be exercised and discharged by the Chief Executive Officer of the District Authority under sub-section (3) of section 25;

(f) allowances payable to the persons associated with any committee constituted by the District Authority as experts under sub-section (3) of section 28;

(g) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made by rules.

(3) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before each House of the State Legislature where it consists of two Houses, or where such Legislature consists of one House before that House.

79. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government or the State Government, as the case may be, by notification in the Official Gazette, make order not inconsistent with the provisions of this Act as may appear to it to be necessary or expedient for the removal of the difficulty:

Power to  
remove  
difficulties.

Provided that no such order shall be made after the expiration of two years from the commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament or the Legislature, as the case may be.

Sd/-

**T. K. VISWANATHAN,**  
Secretary to the Government of India,

By order and in the name of the Governor of Gujarat,

**S. S. PARMAR,**  
Secretary to Government.





# The Gujarat Government Gazette

## EXTRAORDINARY

### PUBLISHED BY AUTHORITY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART VI

#### Acts of Parliament and Ordinances Promulgated by the President LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 28<sup>th</sup> March, 2006.

No. RPB/9-2006/Act-55-05/E :-The following Act of Parliament is republished for general information :-

#### GOVERNMENT OF INDIA MINISTRY OF LAW AND JUSTICE LEGISLATIVE DEPARTMENT

New Delhi, the 29<sup>th</sup> December, 2005/Pausa 8, 1927 (Saka)

The following Act of Parliament received the assent of the President on the 28<sup>th</sup> December, 2005 is hereby published for general information :-

#### THE TAXATION LAWS (AMENDMENT) ACT, 2005.

(AS PASSED BY THE HOUSES OF PARLIAMENT)

*An Act,*

(Act No. 55 of 2005)

(28<sup>th</sup> December, 2005)

*further to amend the Income-tax Act, 1961 and the Finance Act, 2005.*

BE it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

#### CHAPTER I

##### PRELIMINARY

1. (1) This Act may be called the Taxation Laws (Amendment) Act, 2005.
- (2) It shall be deemed to have come into force on the 31st day of October, 2005.

Short title  
and com-  
mencement.

#### CHAPTER II

##### AMENDMENTS TO THE INCOME-TAX ACT, 1961

43 of 1961.

2. In section 10 of the Income-tax Act, 1961 (hereafter in this Chapter referred to as the Income-tax Act), with effect from the 1st day of April, 2006,—

Amendment  
of section 10.

(a) in clause (6BB), for the words, figures and letters "or entered into after the 30th day of September, 2005 and approved by the Central Government in this behalf", the words, figures and letters "or entered into after the 31st day of March, 2006 and approved by the Central Government in this behalf" shall be substituted;

(b) in clause (15A), in the proviso, for the words, figures and letters "the 1st day of October, 2005", the words, figures and letters "the 1st day of April, 2006" shall be substituted;

(c) after clause (38), the following clauses shall be inserted, namely:—

'(39) any specified income, arising from any international sporting event held in India, to the person or persons notified by the Central Government in the Official Gazette, if such international sporting event—

(a) is approved by the international body regulating the international sport relating to such event;

(b) has participation by more than two countries;

(c) is notified by the Central Government in the Official Gazette for the purposes of this clause.

*Explanation.*—For the purposes of this clause, "the specified income" means the income, of the nature and to the extent, arising from the international sporting event, which the Central Government may notify in this behalf;

(40) any income of any subsidiary company by way of grant or otherwise received from an Indian company, being its holding company engaged in the business of generation or transmission or distribution of power if receipt of such income is for settlement of dues in connection with reconstruction or revival of an existing business of power generation:

Provided that the provisions of this clause shall apply if reconstruction or revival of any existing business of power generation is by way of transfer of such business to the Indian company notified under sub-clause (a) of clause (v) of sub-section (4) of section 80-IA;

(41) any income arising from transfer of a capital asset, being an asset of an undertaking engaged in the business of generation or transmission or distribution of power where such transfer is effected on or before the 31st day of March, 2006, to the Indian company notified under sub-clause (a) of clause (v) of sub-section (4) of section 80-IA.

Amendment  
of section 28.

### 3. In section 28 of the Income-tax Act,—

(a) after clause (iiic), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1998, namely:—

"(iiid) any profit on the transfer of the Duty Entitlement Pass Book Scheme, being the Duty Remission Scheme under the export and import policy formulated and announced under section 5 of the Foreign Trade (Development and Regulation) Act, 1992;"

22 of 1992.

(b) after clause (iiid) as so inserted, the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2001, namely:—

"(iiie) any profit on the transfer of the Duty Free Replenishment Certificate, being the Duty Remission Scheme under the export and import policy formulated and announced under section 5 of the Foreign Trade (Development and Regulation) Act, 1992;"

22 of 1992.

Amendment  
of section  
80-HHC.

### 4. In section 80-HHC of the Income-tax Act,—

(i) in sub-section (3),—

(A) after the proviso, the following provisos shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1998, namely:—

'Provided further that in the case of an assessee having export turnover not exceeding rupees ten crores during the previous year, the

profits computed under clause (a) or clause (b) or clause (c) of this sub-section or after giving effect to the first proviso, as the case may be, shall be further increased by the amount which bears to ninety per cent. of any sum referred to in clause (iiid) or clause (iiie), as the case may be, of section 28, the same proportion as the export turnover bears to the total turnover of the business carried on by the assessee:

Provided also that in the case of an assessee having export turnover exceeding rupees ten crores during the previous year, the profits computed under clause (a) or clause (b) or clause (c) of this sub-section or after giving effect to the first proviso, as the case may be, shall be further increased by the amount which bears to ninety per cent. of any sum referred to in clause (iiid) of section 28, the same proportion as the export turnover bears to the total turnover of the business carried on by the assessee, if the assessee has necessary and sufficient evidence to prove that,—

(a) he had an option to choose either the duty drawback or the Duty Entitlement Pass Book Scheme, being the Duty Remission Scheme; and

(b) the rate of drawback credit attributable to the customs duty was higher than the rate of credit allowable under the Duty Entitlement Pass Book Scheme, being the Duty Remission Scheme:

Provided also that in the case of an assessee having export turnover exceeding rupees ten crores during the previous year, the profits computed under clause (a) or clause (b) or clause (c) of this sub-section or after giving effect to the first proviso, as the case may be, shall be further increased by the amount which bears to ninety per cent. of any sum referred to in clause (iiie) of section 28, the same proportion as the export turnover bears to the total turnover of the business carried on by the assessee, if the assessee has necessary and sufficient evidence to prove that,—

(a) he had an option to choose either the duty drawback or the Duty Free Replenishment Certificate, being the Duty Remission Scheme; and

(b) the rate of drawback credit attributable to the customs duty was higher than the rate of credit allowable under the Duty Free Replenishment Certificate, being the Duty Remission Scheme.

*Explanation.*—For the purposes of this clause, “rate of credit allowable” means the rate of credit allowable under the Duty Free Replenishment Certificate, being the Duty Remission Scheme calculated in the manner as may be notified by the Central Government:—

(B) after the fourth proviso as so inserted, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1992, namely:—

“Provided also that in case the computation under clause (a) or clause (b) or clause (c) of this sub-section is a loss, such loss shall be set off against the amount which bears to ninety per cent. of—

(a) any sum referred to in clause (iiia) or clause (iiib) or clause (iiic), as the case may be, or

(b) any sum referred to in clause (iiid) or clause (iiie), as the case may be, of section 28, as applicable in the case of an assessee referred to in the second or the third or the fourth proviso, as the case may be,

the same proportion as the export turnover bears to the total turnover of the business carried on by the assessee.”;

(ii) in the *Explanation* occurring at the end, with effect from the 1st day of April, 1998,—

(I) in the proviso to clause (ba), for the word, brackets, figures and letter “and (iiic)”, the brackets, figures, letters and word “(iiic), (iiid) and (iiie)” shall be substituted and shall be deemed to have been substituted;

(II) in clause (baa), in sub-clause (I), for the word, brackets, figures and letter “and (iiic)”, the brackets, figures, letters and word “(iiic), (iiid) and (iiie)” shall be substituted and shall be deemed to have been substituted.

Amendment  
of section  
80-IA.

5. In section 80-IA of the Income-tax Act, in sub-section (4), after clause (iv), the following clause shall be inserted with effect from the 1st day of April, 2006, namely:—

“(v) an undertaking owned by an Indian company and set up for reconstruction or revival of a power generating plant, if—

(a) such Indian company is formed before the 30th day of November, 2005 with majority equity participation by public sector companies for the purposes of enforcing the security interest of the lenders to the company owning the power generating plant and such Indian company is notified before the 31st day of December, 2005 by the Central Government for the purposes of this clause;

(b) such undertaking begins to generate or transmit or distribute power before the 31st day of March, 2007.”.

Amendment  
of section  
115W.

6. In section 115W of the Income-tax Act, in clause (a), with effect from the 1st day of April, 2006,—

(a) for sub-clause (iii), the following sub-clause shall be substituted, namely:—

“(iii) an association of persons or a body of individuals, whether incorporated or not;”;

(b) after sub-clause (v), the following proviso shall be inserted, namely:—

“Provided that any person eligible for exemption under clause (23C) of section 10 or registered under section 12AA or a political party registered under section 29A of the Representation of the People Act, 1951 shall not be deemed to be an employer for the purposes of this Chapter;”.

### CHAPTER III

#### AMENDMENTS TO THE FINANCE ACT, 2005

Amendment  
of section 94.

7. In Chapter VII of the Finance Act, 2005 (hereafter in this Chapter referred to as the Finance Act), in section 94, with effect from the 1st day of June, 2005,—

(a) after clause (3), the following clause shall be inserted and shall be deemed to have been inserted, namely:—

“(3A) “banking company” means a company to which the Banking Regulation Act, 1949 applies and includes any bank referred to in section 51 of that Act;”.

(b) after clause (4), the following clause shall be inserted and shall be deemed to have been inserted, namely:—

“(4A) “co-operative bank” shall have the meaning assigned to it in Part V of the Banking Regulation Act, 1949;”.

10 of 1949.



8. In Chapter VII of the Finance Act, after section 112, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2005, namely:—

Insertion of new section 112A.

“112A. The provisions of this Chapter shall not apply to, or in relation to, the taxable banking transactions entered into on or after the 1st day of June, 2005,—

This Chapter not to apply in certain cases.

(a) between a scheduled bank and a banking company or a co-operative bank; or

(b) between a scheduled bank and another scheduled bank.”

#### CHAPTER IV

#### REPEAL AND SAVING

Ord. 4 of 2005.

9. (1) The Taxation Laws (Amendment) Ordinance, 2005 is hereby repealed.

Repeal and saving.

43 of 1961.  
18 of 2005.

(2) Notwithstanding such repeal, anything done or any action taken under the Income-tax Act, 1961 and the Finance Act, 2005, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of those Acts, as amended by this Act.

Sd/-

**T. K. VISWANATHAN,**  
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

**S. S. PARMAR,**  
Secretary to Government.



सत्यमेव जयते

# The Gujarat Government Gazette

**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

**Vol. XLVII] WEDNESDAY, MARCH 29, 2006/CAITRA 8, 1928**

**Separate paging is given to this Part in order that it may be filed as a Separate Compilation.**

## **PART VI**

**Acts of Parliament and Ordinances Promulgated  
by the President.**

### **LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT**

Sachivalaya, Gandhinagar, 28th March, 2006.

No. : RPB/13-2006/Act-02-06/E :- The following Act of Parliament  
is republished for general information :-

**GOVERNMENT OF INDIA**

**Ministry of Law and Justice**

**LEGISLATIVE DEPARTMENT**

New Delhi, the 12<sup>th</sup> January, 2006/Pausa, 22, 1927 (Saka)

The Following Act of Parliament received the assent of the President on  
the 11th January, 2006 is hereby published for general information :-

**THE CRIMINAL LAW (AMENDMENT) ACT, 2005**

*An*

(Act No. 2 of 2006)

*Act*

(11<sup>th</sup> January, 2006)

*further to amend the Indian Penal Code, the Code of Criminal Procedure, 1973 and the  
Indian Evidence Act, 1872.*

Be it enacted by Parliament in the Fifty-sixth Year of the Republic of India as  
follows:—

## **CHAPTER I**

### **PRELIMINARY**

1. (1) This Act may be called the Criminal Law (Amendment) Act, 2005.

(2) It shall come into force on such date as the Central Government may, by  
notification in the Official Gazette, appoint; and different dates may be appointed for different  
provisions of this Act.

Short title  
and com-  
mencement.

## CHAPTER II

## AMENDMENT TO THE INDIAN PENAL CODE

Insertion of  
new section  
195A.

Threatening  
any person to  
give false  
evidence.

2. After section 195 of the Indian Penal Code, the following section shall be inserted, 45 of 1860.  
namely:—

“195A. Whoever threatens another with any injury to his person, reputation or property or to the person or reputation of any one in whom that person is interested, with intent to cause that person to give false evidence shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both;

and if innocent person is convicted and sentenced in consequence of such false evidence, with death or imprisonment for more than seven years, the person who threatens shall be punished with the same punishment and sentence in the same manner and to the same extent such innocent person is punished and sentenced.”.

## CHAPTER III

## AMENDMENTS TO THE CODE OF CRIMINAL PROCEDURE, 1973

Amendment  
of section  
195.

3. In section 195 of the Code of Criminal Procedure, 1973 (hereafter in this Chapter referred to as the Code of Criminal Procedure), in sub-section (1), for the words “except on the complaint in writing of that Court, or of some other Court to which that Court is subordinate”, the words “except on the complaint in writing of that Court or by such officer of the Court as that Court may authorise in writing in this behalf, or of some other Court to which that Court is subordinate” shall be substituted. 2 of 1974.

Insertion of  
new Chapter  
XXIA.

4. After Chapter XXI of the Code of Criminal Procedure, the following Chapter shall be inserted, namely:—

## ‘CHAPTER XXIA

## PLEA BARGAINING

Application  
of the  
Chapter.

265A. (1) This Chapter shall apply in respect of an accused against whom—

(a) the report has been forwarded by the officer in charge of the police station under section 173 alleging therein that an offence appears to have been committed by him other than an offence for which the punishment of death or of imprisonment for life or of imprisonment for a term exceeding seven years has been provided under the law for the time being in force; or

(b) a Magistrate has taken cognizance of an offence on complaint, other than an offence for which the punishment of death or of imprisonment for life or of imprisonment for a term exceeding seven years, has been provided under the law for the time being in force, and after examining complainant and witnesses under section 200, issued the process under section 204,

but does not apply where such offence affects the socio-economic condition of the country or has been committed against a woman, or a child below the age of fourteen years.

(2) For the purposes of sub-section (1), the Central Government shall, by notification, determine the offences under the law for the time being in force which shall be the offences affecting the socio-economic condition of the country.

Application  
for plea  
bargaining.

265B. (1) A person accused of an offence may file an application for plea bargaining in the Court in which such offence is pending for trial.

(2) The application under sub-section (1) shall contain a brief description of the case relating to which the application is filed including the offence to which the case

relates and shall be accompanied by an affidavit sworn by the accused stating therein that he has voluntarily preferred, after understanding the nature and extent of punishment provided under the law for the offence, the plea bargaining in his case and that he has not previously been convicted by a Court in a case in which he had been charged with the same offence.

(3) After receiving the application under sub-section (1), the Court shall issue notice to the Public Prosecutor or the complainant of the case, as the case may be, and to the accused to appear on the date fixed for the case.

(4) When the Public Prosecutor or the complainant of the case, as the case may be, and the accused appear on the date fixed under sub-section (3), the Court shall examine the accused *in camera*, where the other party in the case shall not be present, to satisfy itself that the accused has filed the application voluntarily and where—

(a) the Court is satisfied that the application has been filed by the accused voluntarily, it shall provide time to the Public Prosecutor or the complainant of the case, as the case may be, and the accused to work out a mutually satisfactory disposition of the case which may include giving to the victim by the accused the compensation and other expenses during the case and thereafter fix the date for further hearing of the case;

(b) the Court finds that the application has been filed involuntarily by the accused or he has previously been convicted by a Court in a case in which he had been charged with the same offence, it shall proceed further in accordance with the provisions of this Code from the stage such application has been filed under sub-section (1).

265C. In working out a mutually satisfactory disposition under clause (a) of sub-section (4) of section 265B, the Court shall follow the following procedure, namely:—

Guidelines for mutually satisfactory disposition.

(a) in a case instituted on a police report, the Court shall issue notice to the Public Prosecutor, the police officer who has investigated the case, the accused and the victim of the case to participate in the meeting to work out a satisfactory disposition of the case:

Provided that throughout such process of working out a satisfactory disposition of the case, it shall be the duty of the Court to ensure that the entire process is completed voluntarily by the parties participating in the meeting:

Provided further that the accused may, if he so desires, participate in such meeting with his pleader, if any, engaged in the case;

(b) in a case instituted otherwise than on police report, the Court shall issue notice to the accused and the victim of the case to participate in a meeting to work out a satisfactory disposition of the case:

Provided that it shall be the duty of the Court to ensure, throughout such process of working out a satisfactory disposition of the case, that it is completed voluntarily by the parties participating in the meeting:

Provided further that if the victim of the case or the accused, as the case may be, so desires, he may participate in such meeting with his pleader engaged in the case.

265D. Where in a meeting under section 265C, a satisfactory disposition of the case has been worked out, the Court shall prepare a report of such disposition which shall be signed by the presiding officer of the Court and all other persons who participated in the meeting and if no such disposition has been worked out, the Court shall record such observation and proceed further in accordance with the provisions of this Code from the stage the application under sub-section (1) of section 265B has been filed in such case.

Report of the mutually satisfactory disposition to be submitted before the Court.



Disposal of  
the case.

265E. Where a satisfactory disposition of the case has been worked out under section 265D, the Court shall dispose of the case in the following manner, namely:—

(a) the Court shall award the compensation to the victim in accordance with the disposition under section 265D and hear the parties on the quantum of the punishment, releasing of the accused on probation of good conduct or after admonition under section 360 or for dealing with the accused under the provisions of the Probation of Offenders Act, 1958 or any other law for the time being in force and follow the procedure specified in the succeeding clauses for imposing the punishment on the accused;

20 of 1958.

(b) after hearing the parties under clause (a), if the Court is of the view that section 360 or the provisions of the Probation of Offenders Act, 1958 or any other law for the time being in force are attracted in the case of the accused, it may release the accused on probation or provide the benefit of any such law, as the case may be;

20 of 1958.

(c) after hearing the parties under clause (b), if the Court finds that minimum punishment has been provided under the law for the offence committed by the accused, it may sentence the accused to half of such minimum punishment;

(d) in case after hearing the parties under clause (b), the Court finds that the offence committed by the accused is not covered under clause (b) or clause (c), then, it may sentence the accused to one-fourth of the punishment provided or extendable, as the case may be, for such offence.

Judgment of  
the Court.

265F. The Court shall deliver its judgment in terms of section 265E in the open Court and the same shall be signed by the presiding officer of the Court.

Finality of  
the judgment.

265G. The judgment delivered by the Court under section 265G shall be final and no appeal (except the special leave petition under article 136 and writ petition under articles 226 and 227 of the Constitution) shall lie in any Court against such judgment.

Power of the  
Court in plea  
bargaining.

265H. A Court shall have, for the purposes of discharging its functions under this Chapter, all the powers vested in respect of bail, trial of offences and other matters relating to the disposal of a case in such Court under this Code.

Period of  
detention  
undergone by  
the accused to  
be set off  
against the  
sentence of  
imprison-  
ment.

265I. The provisions of section 428 shall apply, for setting off the period of detention undergone by the accused against the sentence of imprisonment imposed under this Chapter, in the same manner as they apply in respect of the imprisonment under other provisions of this Code.

Savings.

265J. The provisions of this Chapter shall have effect notwithstanding anything inconsistent therewith contained in any other provisions of this Code and nothing in such other provisions shall be construed to constrain the meaning of any provision of this Chapter.

*Explanation.*—For the purposes of this Chapter, the expression “Public Prosecutor” has the meaning assigned to it under clause (u) of section 2 and includes an Assistant Public Prosecutor appointed under section 25.

Statements of  
accused not to  
be used.

265K. Notwithstanding anything contained in any law for the time being in force, the statements or facts stated by an accused in an application for plea bargaining filed under section 265B shall not be used for any other purpose except for the purpose of this Chapter.

Non-  
application  
of the  
Chapter.

265L. Nothing in this Chapter shall apply to any juvenile or child as defined in clause (k) of section 2 of the Juvenile Justice (Care and Protection of Children) Act, 2000.”

56 of 2000.

## 5. In section 292 of the Code of Criminal Procedure,—

Amendment  
of section  
292.

(a) in sub-section (1), for the portion beginning with the words "gazetted officer" and ending with the brackets and words "(including the officer of the Controller of Stamps and Stationery)", the following shall be substituted, namely:—

"officer of any Mint or of any Note Printing Press or of any Security Printing Press (including the officer of the Controller of Stamps and Stationery) or of any Forensic Department or Division of Forensic Science Laboratory or any Government Examiner of Questioned Documents or any State Examiner of Questioned Documents, as the case may be,";

(b) in sub-section (3), for the portion beginning with the words "except with" and ending with the words "as the case may be," the following shall be substituted, namely:—

"except with the permission of the General Manager or any officer in charge of any Mint or of any Note Printing Press or of any Security Printing Press or of any Forensic Department or any officer in charge of the Forensic Science Laboratory or of the Government Examiner of Questioned Documents Organisation or of the State Examiner of Questioned Documents Organisation, as the case may be,".

## 6. In section 340 of the Code of Criminal Procedure, in sub-section (3), for clause (b), the following clause shall be substituted, namely:—

Amendment  
of section  
340.

"(b) in any other case, by the presiding officer of the Court or by such officer of the Court as the Court may authorise in writing in this behalf."

## 7. In the First Schedule to the Code of Criminal Procedure, under the heading "I.-OFFENCES UNDER THE INDIAN PENAL CODE,"—

Amendment  
of the First  
Schedule.

(a) after the entries relating to section 195, the following entries shall be inserted, namely:—

1	2	3	4	5	6
"195A	Threatening any person to give false evidence.	Imprisonment for 7 years, or fine, or both.	Cognizable	Non-bailable	Court by which offence of giving false evidence is triable.
	If innocent person is convicted and sentenced in consequence of false evidence with death, or imprisonment for more than seven years.	The same as for the offence.	Ditto	Ditto	Ditto."

(b) in the 4th column, in the entry relating to section 196, for the word "Ditto", the word "Non-cognizable" shall be substituted."

## 8. Section 25 of the Code of Criminal Procedure (Amendment) Act, 2005 shall be omitted.

Omission of  
section 25 of  
Act 25 of  
2005.

## CHAPTER IV

## AMENDMENT TO THE INDIAN EVIDENCE ACT, 1872

Amendment  
of section  
154 of Act 1  
of 1872.

9. In the Indian Evidence Act, 1872, section 154 shall be numbered as sub-section (1) thereof and after sub-section (1) as so numbered, the following sub-section shall be inserted, namely:—

“(2) Nothing in this section shall disentitle the person so permitted under sub-section (1), to rely on any part of the evidence of such witness.”.

Sd/-

**T. K. VISWANATHAN,**  
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

**S. S. PARMAR,**  
Secretary to Government.



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#### PART VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS

DEPARTMENT

Sachivalaya, Gandhinagar, 28<sup>th</sup> March, 2006.

No. RPB/14-2006/Act-03-06/E :-The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA  
MINISTRY OF LAW AND JUSTICE  
LEGISLATIVE DEPARTMENT

New Delhi, the 17<sup>th</sup> January, 2006/Pausa, 27, 1927 (Saka)

The following Act of Parliament received the assent of the President on the 16<sup>th</sup> January, 2006 is hereby published for general information :-

**THE CENTRAL SALES TAX (AMENDMENT) ACT, 2005.**

*An Act,*

(Act No. 3 of 2006)

(16<sup>TH</sup> January, 2006)

*further to amend the Central Sales Tax Act, 1956.*

BE it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Central Sales Tax (Amendment) Act, 2005.

Short title and  
commencement

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

74 of 1956.

2. In the Central Sales Tax Act, 1956 (hereinafter referred to as the principal Act), in section 19, after sub-section (2), the following sub-section shall be inserted, namely:—

Amendment of  
section 19.

43 of 1961.

“(2A) Notwithstanding anything contained in sub-section (2), the Chairman or a Member holding a post as such in the Authority for Advance Rulings appointed under clause (a) or clause (c), as the case may be, of sub-section (2) of section 245-O of the Income-tax Act, 1961 may, in addition to his being the Chairman or a Member of that Authority, be appointed as the Chairman or a Member, as the case may be, of the Authority under this Act.”



Insertion of  
new section  
19A.

Vacancies,  
etc., not to  
invalidate  
proceedings.

Substitution of  
new section  
for section 20.

Appeals.

3. After section 19 of the principal Act, the following section shall be inserted, namely:—

“19A. No proceeding before the Authority shall be questioned or shall be invalid on the ground merely of the existence of any vacancy or defect in the constitution of the Authority.”

4. For section 20 of the principal Act, the following section shall be substituted, namely:—

“20. (1) The provisions of this Chapter shall apply to appeals filed by any aggrieved person against any order of the highest appellate authority of a State, made under section 6A read with section 9.

*Explanation.*—For the purposes of this section and sections 21, 22 and 25 “highest appellate authority of a State” means any authority or tribunal or court (except the High Court) established or constituted under the general sales tax law of a State, by whatever name called.

(2) Notwithstanding anything contained in the general sales tax law of a State, the Authority shall adjudicate an appeal filed under sub-section (1).

(3) An appeal under sub-section (1) may be filed within ninety days from the date on which the order referred to in that sub-section is served on any aggrieved person:

Provided that the Authority may entertain any appeal after the expiry of the said period of ninety days, but not later than one hundred and fifty days from the date of such service, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time:

Provided further that the Authority may entertain any appeal from an aggrieved person within sixty days from the commencement of the Central Sales Tax (Amendment) Act, 2005, where such aggrieved person had the right to file an appeal against the order of the highest appellate authority of the State under sub-section (1) as it stood immediately before the commencement of the said Act, but has not availed of the right to file the appeal during the period commencing on and from the 3rd day of December, 2001 and ending with the 16th day of March, 2005.

(4) The application shall be made in quadruplicate and be accompanied by a fee of five thousand rupees.”

Amendment  
of section 21.

5. In section 21 of the principal Act,—

(i) in sub-section (2), for the words “assessing authority”, the words “highest appellate authority” shall be substituted;

(ii) in sub-section (5), for the words “appellant and to the assessing authority”, the words “appellant, assessing authority, respondent and highest appellate authority of the State Government concerned” shall be substituted.

Amendment  
of section 22.

6. In section 22 of the principal Act, for sub-section (1A), the following sub-section shall be substituted, namely:—

“(1A) The Authority may grant stay of the operation of the order of the highest appellate authority against which the appeal is filed before it or order the pre-deposit of the tax before entertaining the appeal and while granting such stay or making such order for the pre-deposit of the tax, the Authority shall have regard, if the assessee has made pre-deposit of the tax under the general sales tax law of the State concerned, to such pre-deposit or pass such appropriate order as it may deem fit.”

7. For section 25 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 25.

“25. (1) On and from the commencement of the Central Sales Tax (Amendment) Act, 2005, all appeals (except appeals against orders of the highest appellate authority of the State) pending before the Authority notified under sub-section (1) of section 24 shall stand transferred together with the records thereof to the highest appellate authority of the concerned State.

Transfer of pending proceedings.

(2) Such highest appellate authority of the State to which such appeal has been transferred under sub-section (1) on receipt of such records shall proceed to deal with such appeal so far as may be in the same manner as in the case of an appeal filed before such highest appellate authority of the State according to the general sales tax law of the appropriate State, from the stage which was reached before such transfer or from any earlier stage or *de novo* as such highest appellate authority of the State may deem fit:

Provided that where the highest appellate authority finds that the appellant has not availed of the opportunity of filing first appeal before the appellate authority, such case shall be forwarded to such authority.”

8. In section 26 of the principal Act, the words “or Union territory” shall be omitted.

Amendment of section 26.

Sd/-

**T. K. VISWANATHAN,**  
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

**S. S. PARMAR,**  
Secretary to Government.



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#### PART VI

Acts of Parliament and Ordinances Promulgated by the President

#### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar 28<sup>th</sup> March, 2006.

No. RPB/15-2006/Act-04-06/E :- The following Act of Parliament is republished for general information:-

#### GOVERNMENT OF INDIA

Ministry of Law and Justice

LEGISLATIVE DEPARTMENT

New Delhi, the 20<sup>th</sup> January, 2006/Pausa, 30, 1927 (Saka)

The following Act of Parliament received the assent of the President on the 20<sup>th</sup> January, 2006 is hereby Published for general information:-

THE COMMISSIONS FOR PROTECTION OF CHILD RIGHTS ACT, 2005.

AN ACT

(ACT No 4 of 2006)

(20<sup>th</sup> January, 2006)

*to provide for the constitution of a National Commission and State Commissions for Protection of Child Rights and Children's Courts for providing speedy trial of offences against children or of violation of child rights and for matters connected therewith or incidental thereto.*

WHEREAS India participated in the United Nations (UN) General Assembly Summit in 1990, which adopted a Declaration on Survival, Protection and Development of Children;

AND WHEREAS India has also acceded to the Convention on the Rights of the Child (CRC) on the 11th December, 1992;

AND WHEREAS CRC is an international treaty that makes it incumbent upon the signatory States to take all necessary steps to protect children's rights enumerated in the Convention;

AND WHEREAS in order to ensure protection of rights of children one of the recent initiatives that the Government have taken for Children is the adoption of National Charter for Children, 2003;

AND WHEREAS the UN General Assembly Special Session on Children held in May, 2002 adopted an Outcome Document titled "A World Fit for Children" containing the goals, objectives, strategies and activities to be undertaken by the member countries for the current decade;

AND WHEREAS it is expedient to enact a law relating to children to give effect to the policies adopted by the Government in this regard, standards prescribed in the CRC, and all other relevant international instruments;

Be it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

## CHAPTER I

### PRELIMINARY

Short title,  
extent and  
commencement.

1. (1) This Act may be called the Commissions for Protection of Child Rights Act, 2005.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "Chairperson" means the Chairperson of the Commission or of the State Commission, as the case may be;

(b) "child rights" includes the children's rights adopted in the United Nations convention on the Rights of the Child on the 20th November, 1989 and ratified by the Government of India on the 11th December, 1992;

(c) "Commission" means the National Commission for Protection of Child Rights constituted under section 3;

(d) "Member" means a Member of the Commission or of the State Commission, as the case may be, and includes the Chairperson;

(e) "notification" means a notification published in the Official Gazette;

(f) "prescribed" means prescribed by rules made under this Act;

(g) "State Commission" means a State Commission for Protection of Child Rights constituted under section 17.

## CHAPTER II

### THE NATIONAL COMMISSION FOR PROTECTION OF CHILD RIGHTS

Constitution  
of National  
Commission  
for  
Protection of  
Child Rights.

3. (1) The Central Government shall, by notification, constitute a body to be known as the National Commission for Protection of Child Rights to exercise the powers conferred on, and to perform the functions assigned to it, under this Act.

(2) The Commission shall consist of the following Members, namely :—

(a) a Chairperson who is a person of eminence and has done outstanding work for promoting the welfare of children; and

(b) six Members, out of which at least two shall be women, from the following fields, to be appointed by the Central Government from amongst persons of eminence, ability, integrity, standing and experience in, —

(i) education;

(ii) child health, care, welfare or child development;

(iii) juvenile justice or care of neglected or marginalized children or children with disabilities;

(iv) elimination of child labour or children in distress;

(v) child psychology or sociology; and

(vi) laws relating to children.

(3) The office of the Commission shall be at Delhi.



4. The Central Government shall, by notification, appoint the Chairperson and other Members:

Appointment of Chairperson and Members.

Provided that the Chairperson shall be appointed on the recommendation of a three member Selection Committee constituted by the Central Government under the Chairmanship of the Minister in-charge of the Ministry of Human Resource Development.

5. (1) The Chairperson and every Member shall hold office as such for a term of three years from the date on which he assumes office:

Term of office and conditions of service of Chairperson and Members.

Provided that no Chairperson or a Member shall hold the office for more than two terms:

Provided further that no Chairperson or any other Member shall hold office as such after he has attained—

(a) in the case of the Chairperson, the age of sixty-five years; and

(b) in the case of a Member, the age of sixty years.

(2) The Chairperson or a Member may, by writing under his hand addressed to the Central Government, resign his office at any time.

6. The salary and allowances payable to, and other terms and conditions of service of, the Chairperson and Members, shall be such as may be prescribed by the Central Government:

Salary and allowances of Chairperson and Members.

Provided that neither the salary and allowances nor the other terms and conditions of service of the Chairperson or a Member, as the case may be, shall be varied to his disadvantage after his appointment.

7. (1) Subject to the provisions of sub-section (2), the Chairperson may be removed from his office by an order of the Central Government on the ground of proved misbehaviour or incapacity.

Removal from office.

(2) Notwithstanding anything contained in sub-section (1), the Central Government may by order remove from office the Chairperson or any other Member, if the Chairperson or, as the case may be, such other Member, —

(a) is adjudged an insolvent; or

(b) engages during his term of office in any paid employment outside the duties of his office; or

(c) refuses to act or becomes incapable of acting; or

(d) is of unsound mind and stands so declared by a competent court; or

(e) has so abused his office as to render his continuance in office detrimental to the public interest; or

(f) is convicted and sentenced to imprisonment for an offence which in the opinion of the Central Government involves moral turpitude; or

(g) is, without obtaining leave of absence from the Commission, absent from three consecutive meetings of the Commission.

(3) No person shall be removed under this section until that person has been given an opportunity of being heard in the matter.

8. (1) If the Chairperson or, as the case may be, a Member, —

(a) becomes subject to any of the disqualifications mentioned in section 7; or

(b) tenders his resignation under sub-section (2) of section 5,

his seat shall thereupon become vacant.

Vacation of office by Chairperson or Member.

(2) If a casual vacancy occurs in the office of the Chairperson or a Member, whether by reason of his death, resignation or otherwise, such vacancy shall be filled within a period of ninety days by making afresh appointment in accordance with the provisions of section 4 and the person so appointed shall hold office for the remainder of the term of office for which the Chairperson, or a Member, as the case may be, in whose place he is so appointed would have held that office.

Vacancies,  
etc., not to  
invalidate  
proceedings  
of  
Commission.

9. No act or proceeding of the Commission shall be invalid merely by reason of —

(a) any vacancy in, or any defect in the constitution of, the Commission; or

(b) any defect in the appointment of a person as the Chairperson or a Member; or

(c) any irregularity in the procedure of the Commission not affecting the merits of the case.

Procedure for  
transaction of  
business.

10. (1) The Commission shall meet regularly at its office at such time as the Chairperson thinks fit, but three months shall not intervene between its last and the next meeting.

(2) All decisions at a meeting shall be taken by majority:

Provided that in the case of equality of votes, the Chairperson, or in his absence the person presiding, shall have and exercise a second or casting vote.

(3) If for any reason, the Chairperson, is unable to attend the meeting of the Commission, any Member chosen by the Members present from amongst themselves at the meeting, shall preside.

(4) The Commission shall observe such rules of procedure in the transaction of its business at a meeting, including the quorum at such meeting, as may be prescribed by the Central Government.

(5) All orders and decisions of the Commission shall be authenticated by the Member-Secretary or any other officer of the Commission duly authorised by Member-Secretary in this behalf.

Member-  
Secretary,  
officers and  
other  
employees of  
Commission.

11. (1) The Central Government shall, by notification, appoint an officer not below the rank of the Joint Secretary or the Additional Secretary to the Government of India as a Member-Secretary of the Commission and shall make available to the Commission such other officers and employees as may be necessary for the efficient performance of its functions.

(2) The Member-Secretary shall be responsible for the proper administration of the affairs of the Commission and its day-to-day management and shall exercise and discharge such other powers and perform such other duties as may be prescribed by the Central Government.

(3) The salary and allowances payable to, and the other terms and conditions of service of the Member-Secretary, other officers and employees, appointed for the purpose of the Commission shall be such as may be prescribed by the Central Government.

Salaries and  
allowances to  
be paid out of  
grants.

12. The salaries and allowances payable to the Chairperson and Members and the administrative expenses, including salaries, allowances and pensions payable to the Member-Secretary, other officers and employees referred to in section 11, shall be paid out of the grants referred to in sub-section (1) of section 27.

## CHAPTER III

## FUNCTIONS AND POWERS OF THE COMMISSION

13. (1) The Commission shall perform all or any of the following functions, namely:—

Functions of  
Commission.

(a) examine and review the safeguards provided by or under any law for the time being in force for the protection of child rights and recommend measures for their effective implementation;

(b) present to the Central Government, annually and at such other intervals, as the Commission may deem fit, reports upon the working of those safeguards;

(c) inquire into violation of child rights and recommend initiation of proceedings in such cases;

(d) examine all factors that inhibit the enjoyment of rights of children affected by terrorism, communal violence, riots, natural disaster, domestic violence, HIV/AIDS, trafficking, maltreatment, torture and exploitation, pornography and prostitution and recommend appropriate remedial measures;

(e) look into the matters relating to children in need of special care and protection including children in distress, marginalized and disadvantaged children, children in conflict with law, juveniles, children without family and children of prisoners and recommend appropriate remedial measures;

(f) study treaties and other international instruments and undertake periodical review of existing policies, programmes and other activities on child rights and make recommendations for their effective implementation in the best interest of children;

(g) undertake and promote research in the field of child rights;

(h) spread child rights literacy among various sections of the society and promote awareness of the safeguards available for protection of these rights through publications, the media, seminars and other available means;

(i) inspect or cause to be inspected any juvenile custodial home, or any other place of residence or institution meant for children, under the control of the Central Government or any State Government or any other authority, including any institution run by a social organisation; where children are detained or lodged for the purpose of treatment, reformation or protection and take up with these authorities for remedial action, if found necessary;

(j) inquire into complaints and take *suo motu* notice of matters relating to,—

(i) deprivation and violation of child rights;

(ii) non-implementation of laws providing for protection and development of children;

(iii) non-compliance of policy decisions, guidelines or instructions aimed at mitigating hardships to and ensuring welfare of the children and to provide relief to such children,

or take up the issues arising out of such matters with appropriate authorities; and

(k) such other functions as it may consider necessary for the promotion of child rights and any other matter incidental to the above functions.

(2) The Commission shall not inquire into any matter which is pending before a State Commission or any other Commission duly constituted under any law for the time being in force.

14. (1) The Commission shall, while inquiring into any matter referred to in clause (j) of sub-section (1) of section 13 have all the powers of a civil court trying a suit under the Code of Civil Procedure, 1908 and, in particular, in respect of the following matters, namely:—

Powers  
relating to  
inquiries.

(a) summoning and enforcing the attendance of any person and examining him on oath;

(b) discovery and production of any document;

- (c) receiving evidence on affidavits;
- (d) requisitioning any public record or copy thereof from any court or office; and
- (e) issuing commissions for the examination of witnesses or documents.

(2) The Commission shall have the power to forward any case to a Magistrate having jurisdiction to try the same and the Magistrate to whom any such case is forwarded shall proceed to hear the complaint against the accused as if the case has been forwarded to him under section 346 of the Code of Criminal Procedure, 1973.

2 of 1974.

Steps after  
inquiry.

15. The Commission may take any of the following steps upon the completion of an inquiry held under this Act, namely :—

(i) where the inquiry discloses, the Commission of violation of child rights of a serious nature or contravention of provisions of any law for the time being in force, it may recommend to the concerned Government or authority the initiation of proceedings for prosecution or such other action as the Commission may deem fit against the concerned person or persons;

(ii) approach the Supreme Court or the High Court concerned for such directions, orders or writs as that Court may deem necessary;

(iii) recommend to the concerned Government or authority for the grant of such interim relief to the victim or the members of his family as the Commission may consider necessary.

Annual and  
special  
reports of  
Commission.

16. (1) The Commission shall submit an annual report to the Central Government and to the State Government concerned and may at any time submit special reports on any matter which, in its opinion, is of such urgency or importance that it should not be deferred till submission of the annual report.

(2) The Central Government and the State Government concerned, as the case may be, shall cause the annual and special reports of the Commission to be laid before each House of Parliament or the State Legislature respectively, as the case may be, along with a memorandum of action taken or proposed to be taken on the recommendations of the Commission and the reasons for non-acceptance of the recommendations, if any, within a period of one year from the date of receipt of such report.

(3) The annual report shall be prepared in such form, manner and contain such details as may be prescribed by the Central Government.

#### CHAPTER IV

##### STATE COMMISSIONS FOR PROTECTION OF CHILD RIGHTS

Constitution  
of State  
Commission  
for  
Protection of  
Child Rights.

17. (1) A State Government may constitute a body to be known as the ..... (name of the State) Commission for Protection of Child Rights to exercise the powers conferred upon, and to perform the functions assigned to, a State Commission under this Chapter.

(2) The State Commission shall consist of the following Members, namely:—

(a) a Chairperson who is a person of eminence and has done outstanding work for promoting the welfare of children; and

(b) six Members, out of which at least two shall be women, from the following fields, to be appointed by the State Government from amongst persons of eminence, ability, integrity, standing and experience in,—

(i) education;

(ii) child health, care, welfare or child development;

(iii) juvenile justice or care of neglected or marginalized children or children with disabilities;



(iv) elimination of child labour or children in distress;

(v) child psychology or sociology; and

(vi) laws relating to children.

(3) The headquarter of the State Commission shall be at such place as the State Government may, by notification, specify.

18. The State Government shall, by notification, appoint the Chairperson and other Members:

Appointment of Chairperson and other Members.

Provided that the Chairperson shall be appointed on the recommendation of a three Member Selection Committee constituted by the State Government under the Chairmanship of the Minister in-charge of the Department dealing with children.

19. (1) The Chairperson and every Member shall hold office as such for a term of three years from the date on which he assumes office:

Term of office and conditions of service of Chairperson and Members.

Provided that no Chairperson or a Member shall hold the office for more than two terms:

Provided further that no Chairperson or any other Member shall hold office as such after he has attained—

(a) in the case of Chairperson, the age of sixty-five years; and

(b) in the case of a Member, the age of sixty years.

(2) The Chairperson or a Member may, by writing under his hand addressed to the State Government, resign his office at any time.

20. The salaries and allowances payable to, and other terms and conditions of service of, the Chairperson and Members shall be such as may be prescribed by the State Government:

Salary and allowances of Chairperson and Members.

Provided that neither the salary and allowances nor the other terms and conditions of service of the Chairperson or a Member, as the case may be, shall be varied to his disadvantage after his appointment.

21. (1) The State Government shall, by notification, appoint an officer not below the rank of the Secretary to the State Government as the Secretary of the State Commission and shall make available to the State Commission such other officers and employees as may be necessary for the efficient performance of its functions.

Secretary, officers and other employees of the State Commission.

(2) The Secretary shall be responsible for the proper administration of the affairs of the State Commission and its day-to-day management and shall exercise and discharge such other powers and perform such other duties as may be prescribed by the State Government.

(3) The salary and allowances payable to, and the other terms and conditions of service of the Secretary, other officers and employees, appointed for the purpose of the State Commission shall be such as may be prescribed by the State Government.

22. The salaries and allowances payable to the Chairperson and Members and the administrative expenses, including salaries, allowances and pensions payable to the Secretary, other officers and employees referred to in section 21, shall be paid out of the grants referred to in sub-section (1) of section 28.

Salaries and allowances to be paid out of grants.

23. (1) The State Commission shall submit an annual report to the State Government and may at any time submit special reports on any matter which, in its opinion, is of such urgency or importance that it should not be deferred till submission of the annual report.

Annual and special reports of State Commission.

(2) The State Government shall cause all the reports referred to in sub-section (1) to be laid before each House of State Legislature, where it consists of two Houses, or where such Legislature consists of one House, before that House along with a memorandum explaining the action taken or proposed to be taken on the recommendations relating to the State and the reasons for the non-acceptance, if any, of any of such recommendations.

(3) The annual report shall be prepared in such form, manner and contain such details as may be prescribed by the State Government.

Application  
of certain  
provisions  
relating to  
National  
Commission  
for  
Protection of  
Child Rights  
to State  
Commissions.

24. The provisions of sections 7, 8, 9, 10, sub-section (1) of section 13 and sections 14 and 15 shall apply to a State Commission and shall have effect, subject to the following modifications, namely:—

(a) references to "Commission" shall be construed as references to "State Commission";

(b) references to "Central Government" shall be construed as references to "State Government"; and

(c) references to "Member-Secretary" shall be construed as references to "Secretary".

#### CHAPTER V

##### CHILDREN'S COURTS

Children's  
Courts.

25. For the purpose of providing speedy trial of offences against children or of violation of child rights, the State Government may, with the concurrence of the Chief Justice of the High Court, by notification, specify at least a court in the State or specify, for each district, a Court of Session to be a Children's Court to try the said offences:

Provided that nothing in this section shall apply if—

(a) a Court of Session is already specified as a special court; or

(b) a special court is already constituted,

for such offences under any other law for the time being in force.

Special Public  
Prosecutor.

26. For every Children's Court, the State Government shall, by notification, specify a Public Prosecutor or appoint an advocate who has been in practice as an advocate for not less than seven years, as a Special Public Prosecutor for the purpose of conducting cases in that Court.

#### CHAPTER VI

##### FINANCE, ACCOUNTS AND AUDIT

Grants by  
Central  
Government.

27. (1) The Central Government shall, after due appropriation made by Parliament by law in this behalf, pay to the Commission by way of grants such sums of money as the Central Government may think fit for being utilised for the purposes of this Act.

(2) The Commission may spend such sums of money as it thinks fit for performing the functions under this Act, and such sums shall be treated as expenditure payable out of the grants referred to in sub-section (1).

Grants by  
State  
Governments.

28. (1) The State Government shall, after due appropriation made by Legislature by law in this behalf, pay to the State Commission by way of grants such sums of money as the State Government may think fit for being utilised for the purposes of this Act.

(2) The State Commission may spend such sums of money as it thinks fit for performing the functions under Chapter III of this Act, and such sums shall be treated as expenditure payable out of the grants referred to in sub-section (1).

Accounts and  
audit of  
Commission.

29. (1) The Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Commission shall be audited by the Comptroller and Auditor-General at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Commission to the Comptroller and Auditor-General.

(3) The Comptroller and Auditor-General and any person appointed by him in connection with the audit of the accounts of the Commission under this Act shall, have the same rights and privileges and the authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Commission.

(4) The accounts of the Commission as certified by the Comptroller and Auditor-General or any other person appointed by him in this behalf, together with the audit report thereon shall be forwarded annually to the Central Government by the Commission and the Central Government shall cause the audit report to be laid, as soon as may be after it is received, before each House of Parliament.

30. (1) The State Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the State Government in consultation with the Comptroller and Auditor-General of India.

Accounts and  
audit of State  
Commission.

(2) The accounts of the State Commission shall be audited by the Comptroller and Auditor-General at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the State Commission to the Comptroller and Auditor-General.

(3) The Comptroller and Auditor-General and any person appointed by him in connection with the audit of the accounts of the State Commission under this Act shall, have the same rights and privileges and the authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the State Commission.

(4) The accounts of the State Commission as certified by the Comptroller and Auditor-General or any other person appointed by him in this behalf, together with the audit report thereon shall be forwarded annually to the State Government by the State Commission and the State Government shall cause the audit report to be laid, as soon as may be after it is received, before the State Legislature.

## CHAPTER VII

### MISCELLANEOUS

31. No suit, prosecution or other legal proceeding shall lie against the Central Government, the State Government, the Commission, the State Commission, or any Member thereof or any person acting under the direction either of the Central Government, State Government, Commission or the State Commission, in respect of anything which is in good faith done or intended to be done in pursuance of this Act or of any rules made thereunder or in respect of the publication by or under the authority of the Central Government, State Government, Commission, or the State Commission of any report or paper.

Protection of  
action taken  
in good faith.

32. Every Member of the Commission, State Commission and every officer appointed in the Commission or the State Commission to exercise functions under this Act shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Chairperson,  
Members and  
other officers  
to be public  
servant.

33. (1) In the discharge of its functions under this Act, the Commission shall be guided by such directions on questions of policy relating to national purposes, as may be given to it by the Central Government.

Directions by  
Central  
Government.

(2) If any dispute arises between the Central Government and the Commission as to whether a question is or is not a question of policy relating to national purposes, the decision of the Central Government thereon shall be final.

Returns or  
information.

34. The Commission shall furnish to the Central Government such returns or other information with respect to its activities as the Central Government may, from time to time, require.

Power of  
Central  
Government  
to make rules.

35. (1) The Central Government may, by notification, make rules to carry out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) terms and conditions of service of the Chairperson and Members of the Commission and their salaries and allowances under section 6;

(b) the procedure to be followed by the Commission in the transaction of its business at a meeting under sub-section (4) of section 10;

(c) the powers and duties which may be exercised and performed by the Member-Secretary of the Commission under sub-section (2) of section 11;

(d) the salary and allowances and other terms and conditions of service of officers and other employees of the Commission under sub-section (3) of section 11; and

(e) form of the statement of accounts and other records to be prepared by the Commission under sub-section (1) of section 29.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power of  
State  
Government  
to make rules.

36. (1) The State Government may, by notification, make rules to carry out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) terms and conditions of service of the Chairperson and Members of the State Commission and their salaries and allowances under section 20;

(b) the procedure to be followed by the State Commission in the transaction of its business at a meeting under sub-section (4) of section 10 read with section 24;

(c) the powers and duties which may be exercised and performed by the Secretary of the State Commission under sub-section (2) of section 21;

(d) the salary and allowances and other terms and conditions of service of officers and other employees of the State Commission under sub-section (3) of section 21; and

(e) form of the statement of accounts and other records to be prepared by the State Commission under sub-section (1) of section 30.

(3) Every rule made by the State Government under this section shall be laid, as soon as may be after it is made, before each House of the State Legislature where it consists of two Houses, or where such State Legislature consists of one House, before that House.



37. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as may appear to be necessary for removing the difficulty:

Power to  
remove  
difficulties.

Provided that no order shall be made under this section after the expiry of the period of two years from the date of commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Sd/-

**T. K. VISWANATHAN,**

Secretary to the Government of India,

By order and in the name of the Governor of Gujarat,

**S. S. PARMAR,**

Secretary to Government.



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# The Gujarat Government Gazette

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART VI

Acts of Parliament and Ordinances Promulgated by the President

### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 1<sup>st</sup> April, 2006.

No. RPB/1-2006/Ordi.-01-06/E :- The following Ordinance promulgated by the President and published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 23<sup>rd</sup> January, 2006 is republished for general information :-

### GOVERNMENT OF INDIA

### MINISTRY OF LAW AND JUSTICE

### LEGISLATIVE DEPARTMENT

*New Delhi, the 23<sup>rd</sup> January, 2006/Magha, 3 1927 (Saka)*

### THE NATIONAL COMMISSION FOR MINORITY EDUCATIONAL INSTITUTIONS (AMENDMENT) ORDINANCE, 2006.

NO. 1 OF 2006

An Ordinance to amend the National Commission for Minority Educational Institutions Act, 2004.

WHEREAS the National Commission for Minority Educational Institutions (Amendment) Bill, 2005 has been introduced in the Council of States but has not yet been passed;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action to give effect to the provisions of the said Bill with certain modifications;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title and  
commencement

1. (1) This Ordinance may be called the National Commission for Minority Educational Institutions (Amendment) Ordinance, 2006.

(2) It shall come into force at once.

Amendment of  
section 2.

2. In section 2 of the National Commission for Minority Educational Institutions Act, 2004 (hereinafter referred to as the principal Act),-

2 of 2005.

(i) in clause (a), the word "Scheduled" shall be omitted;

(ii) after clause (a), the following clause shall be inserted, namely:-

'(aa) "appropriate Government" means,-

(i) in relation to an educational institution recognised for conducting its programmes of studies under any Act of Parliament, the Central Government; and

(ii) in relation to any other educational institution recognised for conducting its programmes of studies under any State Act, a State Government in whose jurisdiction such institution is established;';

(iii) after clause (c), the following clause shall be inserted, namely:-

'(ca) "Competent authority" means the authority appointed by the appropriate Government to grant no objection certificate for the establishment of any educational institution of their choice by the minorities;';

(iv) after clause (d), the following clause shall be inserted, namely:-

'(da) "educational rights of minorities" means the rights of minorities to establish and administer educational institutions of their choice;';

(v) clause (f) shall be omitted.

Substitution of new  
Chapter for Chapter  
III.

3. For Chapter III of the principal Act, the following Chapter shall be substituted, namely:-

### 'CHAPTER III

#### RIGHT OF A MINORITY EDUCATIONAL INSTITUTION

Right to establish a

10. (1) Any person who desires to establish a Minority

Educational Institution may apply to the Competent authority for the grant of no objection certificate for the said purpose.

Minority Educational Institution.

(2) The Competent authority shall,

(a) on perusal of documents, affidavits or other evidence, if any; and

(b) after giving an opportunity of being heard to the applicant,

decide every application filed under sub-section (1) as expeditiously as possible and grant or reject the application, as the case may be:

Provided that where an application is rejected, the Competent authority shall communicate the same to the applicant.

(3) Where within a period of ninety days from the receipt of the application under sub-section (1) for the grant of no objection certificate,-

(a) the Competent authority does not grant such certificate; or

(b) where an application has been rejected and the same has not been communicated to the person who has applied for the grant of such certificate,

it shall be deemed that the Competent authority has granted a no object certificate to the applicant.

(4) The applicant shall, on the grant of a no objection certificate or where the Competent authority has deemed to have granted the no objection certificate, be entitled to commence and proceed with the establishment of a Minority Educational Institution in accordance with the rules and regulations, as the case may be, laid down by or under any law for the time being in force.

*Explanation.*— For the purpose of this section,—

(a) “applicant” means any person who makes an application under sub-section (1) for establishment of a Minority Educational Institution;

(b) “no objection certificate” means a certificate stating therein, that the Competent authority has no objection for the establishment of a Minority Educational Institution.

10A. (1) A Minority Educational Institution may seek affiliation to any University of its choice subject to such affiliation being permissible within the Act under which the said University is established.

Right of a Minority Educational Institution to seek affiliation.



(2) Any person who is authorised in this behalf by the Minority Educational Institution, may file an application for affiliation under sub-section (1) to a University in the manner prescribed by the Statute, Ordinance, rules or regulations of the University.

Provided that such authorised person shall have right to know the status of such application after the expiry of sixty days from the date of filing of such application.

Amendment of  
section 11.

4. In section 11 of the principal Act, for clauses (b) and (c), the following clauses shall be substituted, namely:-

"(b) enquire, *suo motu*, or on a petition presented to it by any Minority Educational Institution, or any person on its behalf into complaints regarding deprivation or violation of rights of minorities to establish and administer educational institutions of their choice and any dispute relating to affiliation to a University and report its finding to the appropriate Government for its implementation;

(c) intervene in any proceeding involving any deprivation or violation of the educational rights of the minorities before a court with the leave of such court;

(d) review the safeguards provided by or under the Constitution, or any law for the time being in force, for the protection of educational rights of the minorities and recommend measures for their effective implementation;

(e) specify measures to promote and preserve the minority status and character of institutions of their choice established by minorities;

(f) decide all questions relating to the status of any institution as a Minority Educational Institution and declare its status as such;

(g) make recommendations to the appropriate Government for the effective implementation of programmes and schemes relating to the Minority Educational Institutions; and

(h) do such other acts and things as may be necessary, incidental or conducive to the attainment of all or any of the objects of the Commission."

## 5. In section 12 of the principal Act,

Amendment of  
section 12.

(a) in sub-section (1), the word "Scheduled" shall be omitted;

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) Every proceeding before the Commission shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purposes of section 196, of the Indian Penal Code and the Commission shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973."

45 of 1860.

2 of 1974.

## 6. After section 12 of the principal Act, the following sections shall be inserted, namely: -

Insertion of new  
sections 12A to 12F.

12A. (1) Any person aggrieved by the order of refusal to grant no objection certificate under sub-section (2) of section 10 by the Competent authority for establishing a Minority Educational Institution, may prefer an appeal against such order to the Commission.

Appeal against  
orders of the  
Competent  
authority.

(2) An appeal under sub-section (1) shall be filed within thirty days from the date of the order referred to in sub-section (1) communicated to the applicant:

Provided that the Commission may entertain an appeal after expiry of the said period of thirty days, if it is satisfied that there was sufficient cause for not filing it within that period.

(3) An appeal to the Commission shall be made in such form as may be prescribed and shall be accompanied by a copy of the order against which the appeal has been filed.

(4) The Commission, after hearing the parties, shall pass an order as soon as may be practicable, and give such directions as may be necessary or expedient to give effect to its orders or to prevent abuse of its process or to secure the ends of justice.

(5) An order made by the Commission under sub-section (4) shall be executable by the Commission as a decree of a civil court and the provisions of the Code of Civil Procedure, 1908, so far as may be, shall apply as they apply in respect of a decree of a civil court.

5 of 1908.

12B. (1) Without prejudice to the provisions contained in the National Minority Commission Act, 1992, where an authority established by the Central Government or any State Government, as the case may be, for grant of minority status to any educational institution rejects the application for the grant of such status, the aggrieved person may appeal against such order of the authority to the Commission.

19 of 1992.

Power of the  
Commission to  
decide on the  
minority status of an  
educational  
institution.

(2) An appeal under sub-section (1) shall be preferred within thirty days from the date of the order communicated to the applicant:

Provided that the Commission may entertain an appeal after expiry of the said period of thirty days, if it is satisfied that there was sufficient cause for not filing it within that period.

(3) An appeal to the Commission shall be made in such form as may be prescribed and shall be accompanied by a copy of the order against which the appeal has been filed.

(4) On receipt of the appeal under sub-section (3), the Commission may, after giving the parties to the appeal, an opportunity of being heard, decide on the minority status of the educational institution and shall proceed to give such directions as it may deem fit and, all such directions shall be binding on the parties.

*Explanation.*— For the purposes of this section and section 12C, “authority” means any authority or officer or commission which is established under any law for the time being in force or under any order of the appropriate Government, for the purpose of granting a certificate of minority status to an educational institution.

Power to cancel.

12C. The Commission may, after giving a reasonable opportunity of being heard to a Minority Educational Institution to which minority status has been granted by any authority or Commission, as the case may be, cancel such status under the following circumstances, namely:—

(a) if the constitution, aims and objects of the educational institution, which has enabled it to obtain minority status has subsequently been amended in such a way that it no longer reflects the purpose, or character of a Minority Educational Institution;

(b) if, on verification of the records during the inspection or investigation, it is found that the Minority Educational Institution has failed to admit students belonging to the minority community in the institution as per rules and prescribed percentage governing admissions during any academic year.

Power of  
Commission to  
Investigate matters  
relating to  
deprivation of  
educational rights of  
minorities.

12D. (1) The Commission shall have the power to investigate into the complaints relating to deprivation of the educational rights of minorities.

(2) The Commission may, for the purpose of conducting any investigation pertaining to a complaint under this Act, utilize the services of any officer of the Central Government or any State Government with the concurrence of the Central Government or the State Government, as the case may be.

(3) For the purpose of investigation under sub-section (1), the officer whose services are utilized may, subject to the direction and control of the Commission,-

(a) summon and enforce the attendance of any person and examine him;

(b) require the discovery and production of any document; and

(c) requisition any public record or copy thereof from any office.

(4) The officer whose services are utilized under sub-section (2) shall investigate into any matter entrusted to it by the Commission and submit a report thereon to it within such period as may be specified by the Commission in this behalf.

(5) The Commission shall satisfy itself about the correctness of the facts stated and the conclusion, if any, arrived at in the report submitted to it under sub-section (4) and for this purpose the Commission may make such further inquiry as it may think fit.

12E. (1) The Commission, while enquiring into the complaints of violation or deprivation of educational rights of minorities shall call for information or report from the Central Government or any State Government or any other authority or organisation subordinate thereto, within such time as may be specified by it:

Power of  
Commission to call  
for information, etc.

Provided that,-

(a) if the information or report is not received within the time stipulated by the Commission, it may proceed to inquire into the complaint;

(b) if, on receipt of information or report, the Commission is satisfied either that no further inquiry is required, or that the required action has been initiated or taken by the concerned Government or authority, it may not proceed with the complaint and inform the complainant accordingly.

(2) Where the inquiry establishes violation or deprivation of the educational rights of the minorities by a public servant, the Commission may recommend to the concerned Government or authority, the initiation of disciplinary proceedings or such other action against the concerned person or persons as may be deemed fit.

(3) The Commission shall send a copy of the inquiry report, together with its recommendations to the concerned Government or authority and the concerned Government or authority shall, within a period of one month, or such further



time as the Commission may allow, forward its comments on the report, including the action taken, or proposed to be taken thereon, to the Commission.

(4) The Commission shall publish its inquiry report and the action taken or proposed to be taken by the concerned Government or authority on the recommendations of the Commission.

Bar of jurisdiction.

12F. No court (except the Supreme Court and a High Court exercising jurisdiction under articles 226 and 227 of the Constitution) shall entertain any suit, application or other proceedings in respect of any order made under this Chapter."

Omission of section 18.

7. Section 18 of the principal Act shall be omitted.

Amendment of section 24.

8. In section 24 of the principal Act, in sub-section (2), after clause (a), the following clause shall be inserted, namely:-

"(aa) the forms in which appeal under sub-section (3) of section 12A and sub-section (3) of section 12B shall be made;"

Omission of Schedule.

9. The Schedule to the principal Act shall be omitted.

Sd/-

A. P. J. ABDUL KALAM

President.

T. K. VISWANATHAN,  
Secretary to the Government of India,

By order and in the name of the Governor of Gujarat,

S. S. PARMAR,  
Secretary to Government.

Government Central Press, Gandhinagar.



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EXTRAORDINARY  
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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART VI

Acts of Parliament and Ordinances Promulgated by the President

### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar 1<sup>st</sup> April, 2006.

No. RPB/11-2006/Cons:-93-05/E :- The following Act of Parliament is republished for general information:-

### GOVERNMENT OF INDIA

Ministry of Law and Justice

LEGISLATIVE DEPARTMENT

New Delhi, the 20<sup>th</sup> January, 2006/Pausa, 30, 1927 (Saka)

The following Act of Parliament received the assent of the President on the 20<sup>th</sup> January, 2006 is hereby Published for general information:-

### THE CONSTITUTION (NINETY-THIRD AMENDMENT) ACT, 2005

AN ACT

(20<sup>th</sup> January, 2006)

*Further to amend the Constitution of India.*

BE it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Constitution (Ninety-third Amendment) Act, 2005.

Short title and  
commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of  
article 15.

2. In article 15 of the Constitution, after clause (4), the following clause shall be inserted, namely:—

"(5) Nothing in this article or in sub-clause (g) of clause (1) of article 19 shall prevent the State from making any special provision, by law, for the advancement of any socially and educationally backward classes of citizens or for the Scheduled Castes or the Scheduled Tribes in so far as such special provisions relate to their admission to educational institutions including private educational institutions, whether aided or unaided by the State, other than the minority educational institutions referred to in clause (1) of article 30."

Sd/-

**T. K. VISWANATHAN,**  
Secretary to the Government of India,

By order and in the name of the Governor of Gujarat,

**S. S. PARMAR,**  
Secretary to Government.



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

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#### PART VI

Acts of Parliament and Ordinances Promulgated by the President

#### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar 1<sup>st</sup> April, 2006.

No. RPB/4-2006/Act-50-05/E :- The following Act of Parliament is republished for general information:-

#### GOVERNMENT OF INDIA

#### MINISTRY OF LAW AND JUSTICE

#### LEGISLATIVE DEPARTMENT

New Delhi, the 21<sup>st</sup> December, 2005/Pausa, 30, 1927 (Saka)

The following Act of Parliament received the assent of the President on the 20<sup>th</sup> December, 2005 is hereby Published for general information:-

#### THE STATE EMBLEM OF INDIA (PROHIBITION OF IMPROPER USE ACT, 2005.

#### AN ACT

(ACT No 50 of 2005)

(20<sup>th</sup> December, 2005)

*to prohibit the improper use of State Emblem of India for professional and commercial purposes and for matters connected therewith or incidental thereto.*

BE it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the State Emblem of India (Prohibition of Improper Use) Act, 2005.

Short title,  
extent, applica-  
tion and  
commencement.

(2) It extends to the whole of India, and also applies to citizens of India outside India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In this Act, unless the context otherwise requires,—

Definitions.

(a) "competent authority" means any authority competent under any law for the time being in force to register any company, firm, other body of persons or any trade mark or design or to grant a patent;



(b) "emblem" means the State Emblem of India as described and specified in the Schedule to be used as an official seal of the Government.

Prohibition of improper use of emblem.

3. Notwithstanding anything contained in any other law for the time being in force, no person shall use the emblem or any colourable imitation thereof in any manner which tends to create an impression that it relates to the Government or that it is an official document of the Central Government or, as the case may be, the State Government, without the previous permission of the Central Government or of such officer of that Government as may be authorised by it in this behalf.

*Explanation.*—For the purposes of this section, "person" includes a former functionary of the Central Government or the State Governments.

Prohibition of use of emblem for wrongful gain.

4. No person shall use the emblem for the purpose of any trade, business, calling or profession or in the title of any patent, or in any trade mark or design, except in such cases and under such conditions as may be prescribed.

Prohibition of registration of certain companies, etc.

5. (1) Notwithstanding anything contained in any other law for the time being in force, no competent authority shall,—

(a) register a trade mark or design which bears the emblem, or

(b) grant a patent in respect of an invention which bears a title containing the emblem.

(2) If any question arises before a competent authority whether any emblem is an emblem specified in the Schedule or a colourable imitation thereof, the competent authority shall refer the question to the Central Government and the decision of the Central Government thereon shall be final.

General powers of Central Government to regulate use of emblem.

6. (1) The Central Government may make such provision by rules as appears to it to be necessary, to regulate the use of the emblem in official seal that is used in offices of the Central Government and the State Governments and their organisations including diplomatic missions abroad, subject to such restrictions and conditions as may be prescribed.

(2) Subject to the provisions of this Act, the Central Government shall have powers—

(a) to notify the use of emblem on stationery, the method of printing or embossing it on demi-official stationery by the constitutional authorities, Ministers, Members of Parliament, Members of Legislative Assemblies, officers of the Central Government and the State Governments;

(b) to specify the design of the official seal consisting of the emblem;

(c) to restrict the display of emblem on vehicles of constitutional authorities, foreign dignitaries, Ministers of the Central Government and the State Governments;

(d) to provide for guidelines for display of emblem on public buildings in India, the diplomatic missions and on the buildings occupied by India's consulates abroad;

(e) to specify conditions for the use of emblem for various other purposes including the use for educational purposes and the armed forces personnel;

(f) to do all such things (including the specification of design of the emblem and its use in the manner whatsoever) as the Central Government considers necessary or expedient for the exercise of the foregoing powers.

7. (1) Any person who contravenes the provisions of section 3 shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to five thousand rupees, or with both, or if having been previously convicted of an offence under this section, is again convicted of any such offence, he shall be punishable for the second and for every subsequent offence with imprisonment for a term which shall not be less than six months, which may extend to two years and with fine which may extend to five thousand rupees.

Penalty.

(2) Any person who contravenes the provisions of section 4 for any wrongful gain shall be punishable for such offence with imprisonment for a term which shall not be less than six months, which may extend to two years and with fine which may extend to five thousand rupees.

8. No prosecution for any offence punishable under this Act shall be instituted, except with the previous sanction of the Central Government or of any officer authorised in this behalf by general or special order of the Central Government.

Previous sanction for prosecution.

9. Nothing in this Act shall exempt any person from any suit or other proceedings which might be brought against him under any other law for the time being in force.

Savings.

10. The provisions of this Act or any rule made thereunder shall have effect notwithstanding anything inconsistent therewith contained in any other enactment or instrument having effect by virtue of such enactment.

Act to have overriding effect.

11. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:—

(a) cases and conditions regulating the use of emblem under section 4;

(b) making rules to regulate the use of the emblem in official seal of the Government and specifying restrictions and conditions relating thereto under sub-section (1) of section 6;

(c) the use of emblem on stationery, design of official seal consisting of emblem and other matters under sub-section (2) of section 6;

(d) authorising officer by general or special order for giving previous sanction for instituting prosecution under section 8; and

(e) any other matter which is required to be, or may be, prescribed.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

## THE SCHEDULE

[See section 2(b)]

## STATE EMBLEM OF INDIA

## DESCRIPTION AND DESIGN

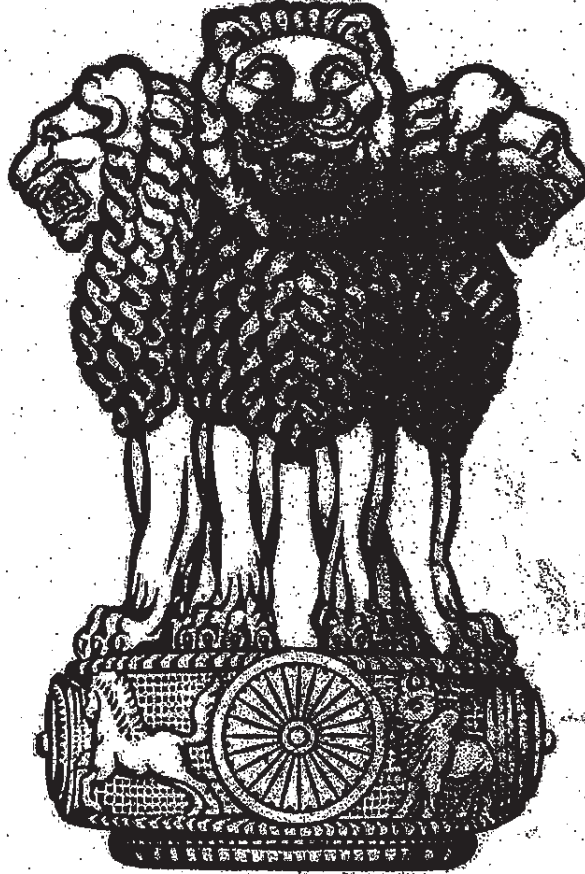
The State Emblem of India is an adaptation from the Sarnath Lion Capital of Asoka which is preserved in the Sarnath Museum. The Lion Capital has four lions mounted back to back on a circular abacus. The frieze of the abacus is adorned with sculptures in high relief of an elephant, a galloping horse, a bull and a lion separated by intervening Dharma Chakras. The abacus rests on a bell-shaped lotus.

The profile of the Lion Capital showing three lions mounted on the abacus with a Dharma Chakra in the centre, a bull on the right and a galloping horse on the left, and outlines of Dharma Chakras on the extreme right and left has been adopted as the State Emblem of India. The bell-shaped lotus has been omitted.

The motto "Satyameva Jayate"—Truth alone triumphs—written in Devanagari script below the profile of the Lion Capital is part of the State Emblem of India.

The State Emblem of India shall conform to the designs as set out in Appendix I or Appendix II.

APPENDIX I



सत्यमेव जयते

*Note.*— This design is in simplified form and meant for reproduction in small sizes, such as for use in stationery, seals and die-printing.



## APPENDIX II



सत्यमेव जयते

*Note.*—This design is more detailed and meant for reproduction in bigger sizes.

Sd/-

T. K. VISWANATHAN,  
Secretary to the Government of India,

By order and in the name of the Governor of Gujarat,

S. S. PARMAR,  
Secretary to Government.



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

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#### PART VI

Acts of Parliament and Ordinances promulgated by the President.

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 31<sup>ST</sup> July, 2006.

No. RPB/1-2006/Act-05-05/E :- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 23<sup>rd</sup> February, 2005/Phalgun 4, 1926 (Saka)

The following Act of Parliament received the assent of the President on the 22<sup>nd</sup> February, 2005 is hereby published for general information :-

**THE CENTRAL EXCISE TARIFF (AMENDMENT) ACT, 2004**

AN ACT

(Act No. 5 of 2005)

[22<sup>nd</sup> February, 2005]

*An Act further to amend the Central Excise Tariff Act, 1985.*

BE it enacted by Parliament in the Fifty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Central Excise Tariff (Amendment) Act, 2004.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

5 of 1986.

2. In the Central Excise Tariff Act, 1985 (hereinafter referred to as the principal Act), after section 4, the following section shall be inserted, namely:—

Insertion of new section 5.

“5. (1) Where the Central Government is satisfied that it is necessary so to do in the public interest, it may, by notification in the Official Gazette, amend the First Schedule and the Second Schedule:

Power of Central Government to amend First and Second Schedules.

Provided that such amendment shall not alter or affect in any manner the rates specified in the First Schedule and the Second Schedule in respect of goods at which duties of excise shall be leviable on the goods under the Central Excise Act, 1944.

1 of 1944.

(2) Every notification issued under sub-section (1) shall be laid, as soon as may be after it is issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the notification or both Houses agree that the notification should not be issued, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification."

Substitution  
of new  
Schedules for  
First Schedule  
and Second  
Schedule.

3. For the First Schedule and the Second Schedule to the principal Act, the following Schedules shall be substituted, namely:—

### 'THE FIRST SCHEDULE—EXCISE TARIFF

(See section 2)

#### *General rules for the interpretation of this Schedule*

Classification of goods in this Schedule shall be governed by the following principles:

1. The titles of Sections, Chapters and Sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

2: (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.

3. When by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

(a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) when goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:

(a) camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;

(b) subject to the provisions of (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub-headings and any related sub-heading Notes and, *mutatis mutandis*, to the above rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

#### *General Explanatory Notes*

1. Where in column (2) of this Schedule, the description of an article or group of articles under a heading is preceded by "-", the said article or group of articles shall be taken to be a sub-classification of the article or group of articles covered by the said heading. Where, however, the description of an article or group of articles is preceded by "--", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "-". Where the description of an article or group of articles is preceded by "----" or "-----", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "-" or "--".

2. The abbreviation "%" in column (4) of this Schedule in relation to the rate of duty indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods fixed, defined or deemed to be, as the case may be, under or in sub-section (2) read with sub-section (3) of section 3 or section 4 or section 4A of the Central Excise Act, 1944, the duty being equal to such percentage of the value as is indicated in that column.

1 of 1944.

#### *Additional Notes*

In this Schedule,—

(1) (a) "heading", in respect of goods, means a description in list of tariff provisions accompanied by a four-digit number and includes all sub-headings of tariff items the first four-digits of which correspond to that number;

(b) "sub-heading", in respect of goods, means a description in the list of tariff provisions accompanied by a six-digit number and includes all tariff items the first six-digits of which correspond to that number;

(c) "tariff item" means a description of goods in the list of tariff provisions accompanying either eight-digit number and the rate of the duty of excise or eight-digit number with blank in the column of the rate of duty;

(2) the list of tariff provisions is divided into Sections, Chapters and Sub-Chapters;

(3) in column (3), the standard unit of quantity is specified for each tariff item to facilitate the collection, comparison and analysis of trade statistics.



## LIST OF ABBREVIATIONS USED

Abbreviations	For
Amps	Ampere(s)
Bq/g	Beequeral per gram
cc	Cubic centimetre
cg	Centigram(s)
Ci/g	Curie per gram
c/k	Carats (1 metric carat = $2 \times 10^{-4}$ kg)
cm	Centimetre(s)
cm <sup>3</sup>	Cubic centimetre(s)
dyne/Cm	Dyne per centimetre
g	Gram(s)
g/cm <sup>3</sup>	Gram per cubic centimetre
gi F/S	Gram of fissile isotopes
g/m <sup>2</sup>	Gram per square metre
g.v.w.	Gross vehicle weight
HP	Horse Power
K cal/Kg	Kilocalorie per Kilogram
kg.	Kilogram(s)
kPa	Kilo Pascal
kPa. m <sup>2</sup> /g	Kilo Pascal square metre per gram
kN/m	Kilo Newton/Metre
kVA	Kilovolt Ampere(s)
kvar	Kilovolt ampere reactive (s)
kW	Kilo Watt
l	Litre(s)
m	Metre(s)
m <sup>2</sup>	Square metre(s)
m <sup>3</sup>	Cubic metre(s)
mm	Millimetre(s)
mN	Milli Newton
MPa	Milli pascal
mt	Metric tonne
MW	Mega Watt
N/m	Newton per metre
pa	Number of pairs

Abbreviations	For
Rs.	Rupees
sq.	Square
SWG	Standard Wire Gauge
t	Tonne(s)
Tu	Thousand in number
u	Number
V	Volt(s)
Vol.	Volume
W	Watt
1000 kWh	1000 kilowatt hours

**SECTION I**  
**LIVE ANIMALS; ANIMAL PRODUCTS**

**NOTES**

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2. Except where the context otherwise requires, throughout this Schedule, any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

**CHAPTER I**

*Live animals*

**NOTE**

This Chapter covers all live animals except:

(a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306 or 0307;

(b) cultures of micro-organisms and other products of heading 3002; and

(c) animals of heading 9508.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>0101</b>	<b>LIVE HORSES, ASSES, MULES AND HINNIES</b>		
0101 10	- <i>Pure-bred breeding animals:</i>		
0101 10 10	--- Horses	u	
0101 10 20	--- Asses	u	
0101 10 90	--- Other	u	
0101 90	- <i>Other:</i>		
0101 90 10	--- Horses for Polo	u	
0101 90 20	--- Asses, mules and hinnies as live-stock	u	
0101 90 90	--- Other	u	
<b>0102</b>	<b>LIVE BOVINE ANIMALS</b>		
0102 10	- <i>Pure-bred breeding animals:</i>		
0102 10 10	--- Bulls, adult	u	
0102 10 20	--- Cows, adult	u	
0102 10 30	--- Buffaloes, adult and calves	u	
0102 10 90	--- Other	u	
0102 90	- <i>Other:</i>		
0102 90 10	--- Bulls, adult	u	
0102 90 20	--- Buffaloes, adult and calves	u	
0102 90 90	--- Other	u	
<b>0103</b>	<b>LIVE SWINE</b>		
0103 10 00	- <i>Pure-bred breeding animals</i>	u	
	- <i>Other:</i>		
0103 91 00	-- Weighing less than 50 kg.	u	
0103 92 00	-- Weighing 50 kg. or more	u	
<b>0104</b>	<b>LIVE SHEEP AND GOATS</b>		
0104 10	- <i>Sheep:</i>		
0104 10 10	--- Sheep including lamb for breeding purpose	u	
0104 10 90	--- Other	u	
0104 20 00	- Goats	u	
<b>0105</b>	<b>LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE</b>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	SPECIES GALLUS DOMESTICUS, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS		
	- <i>Weighing not more than 185 g:</i>		
0105 11 00	-- Fowls of the species <i>Gallus domesticus</i>	u	
0105 12 00	-- Turkeys	u	
0105 19 00	-- Other	u	
	- <i>Other:</i>		
0105 92 00	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2000 g	u	
0105 93 00	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2000 g	u	
0105 99 00	-- Other	u	
0106	OTHER LIVE ANIMALS		
	- <i>Mammals:</i>		
0106 11 00	-- Primates	u	
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	u	
0106 19 00	-- Other	u	
0106 20 00	-- Reptiles (including snakes and turtles)	u	
	- <i>Birds:</i>		
0106 31 00	-- Birds of prey	u	
0106 32 00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	
0106 39 00	-- Other	u	
0106 90	- <i>Other:</i>		
0106 90 10	--- Bees and other insects, not elsewhere included or specified	u	
0106 90 20	--- Pureline Stock	u	
0106 90 90	--- Other	u	



## CHAPTER 2

*Meat and edible meat offal*

## NOTE

This Chapter does not cover:

(a) products of the kinds described in headings 0201 to 0208 or heading 0210, unfit or unsuitable for human consumption;

(b) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or

(c) animal fat, other than products of heading 0209 (Chapter 15).

## SUPPLEMENTARY NOTE

In this Chapter, "wild animal" means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0201	MEAT OF BOVINE ANIMALS, FRESH AND CHILLED		
0201 10 00	- Carcasses and half-carcasses	kg.	Nil
0201 20 00	- Other cuts with bone in	kg.	Nil
0201 30 00	- Boneless	kg.	Nil
0202	MEAT OF BOVINE ANIMALS, FROZEN		
0202 10 00	- Carcasses and half-carcasses	kg.	Nil
0202 20 00	- Other cuts with bone in	kg.	Nil
0202 30 00	- Boneless	kg.	Nil
0203	MEAT OF SWINE, FRESH, CHILLED OR FROZEN		
	- <i>Fresh or chilled:</i>		
0203 11 00	-- Carcasses and half-carcasses	kg.	Nil
0203 12 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	Nil
0203 19 00	-- Other	kg.	Nil
	- <i>Frozen:</i>		
0203 21 00	-- Carcasses and half-carcasses	kg.	Nil
0203 22 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	Nil
0203 29 00	-- Other	kg.	Nil
0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN		
0204 10 00	- Carcasses and half-carcasses of lamb, fresh or chilled	kg.	Nil
	- <i>Other meat of sheep, fresh or chilled:</i>		
0204 21 00	-- Carcasses and half-carcasses	kg.	Nil
0204 22 00	-- Other cuts with bone in	kg.	Nil
0204 23 00	-- Boneless	kg.	Nil
0204 30 00	- Carcasses and half-carcasses of lamb, frozen	kg.	Nil
	- <i>Other meat of sheep, frozen:</i>		
0204 41 00	-- Carcasses and half-carcasses	kg.	Nil
0204 42 00	-- Other cuts with bone in	kg.	Nil
0204 43 00	-- Boneless	kg.	Nil
0204 50 00	- Meat of goats	kg.	Nil
0205 00 00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	kg.	Nil
0206	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN		
0206 10 00	- Of bovine animals, fresh or chilled	kg.	Nil
	- <i>Of bovine animals, frozen:</i>		
0206 21 00	-- Tongues	kg.	Nil
0206 22 00	-- Livers	kg.	Nil
0206 29 00	-- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0206 30 00	- Of swine, fresh or chilled	kg.	Nil
	- Of swine, frozen:		
0206 41 00	-- Livers	kg.	Nil
0206 49 00	-- Other	kg.	Nil
0206 80	- Other, fresh or chilled:		
0206 80 10	--- Of sheep or goats	kg.	Nil
0206 80 90	--- Other	kg.	Nil
0206 90	- Other, frozen:		
0206 90 10	--- Of sheep or goats	kg.	Nil
0206 90 90	--- Other	kg.	Nil
0207	MEAT, AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN		
	- Of fowls of the species <i>Gallus domesticus</i> :		
0207 11 00	-- Not cut in pieces, fresh or chilled	kg.	Nil
0207 12 00	-- Not cut in pieces, frozen	kg.	Nil
0207 13 00	-- Cuts and offal, fresh or chilled	kg.	Nil
0207 14 00	-- Cuts and offal, frozen	kg.	Nil
	- Of turkeys:		
0207 24 00	-- Not cut in pieces, fresh or chilled	kg.	Nil
0207 25 00	-- Not cut in pieces, frozen	kg.	Nil
0207 26 00	-- Cuts and offal, fresh or chilled	kg.	Nil
0207 27 00	-- Cuts and offal, frozen	kg.	Nil
	- Of ducks, geese or guinea fowls:		
0207 32 00	-- Not cut in pieces, fresh or chilled	kg.	Nil
0207 33 00	-- Not cut in pieces, frozen	kg.	Nil
0207 34 00	-- Fatty livers, fresh or chilled	kg.	Nil
0207 35 00	-- Other, fresh or chilled	kg.	Nil
0207 36 00	-- Other, frozen	kg.	Nil
0208	OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN		
0208 10 00	- Of rabbits or hares	kg.	Nil
0208 20 00	- Frogs' legs	kg.	Nil
0208 30 00	- Of primates	kg.	Nil
0208 40 00	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> )	kg.	Nil
0208 50 00	- Of reptiles (including snakes and turtles)	kg.	Nil
0208 90	- Other:		
0208 90 10	--- Of wild animals	kg.	Nil
0208 90 90	--- Other	kg.	Nil
0209 00 00	PIG FAT, FREE OF LEAN MEAT AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	kg.	Nil
0210	MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL		
	- Meat of swine:		
0210 11 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	Nil
0210 12 00	-- Bellies (streaky) and cuts thereof	kg.	Nil
0210 19 00	-- Other	kg.	Nil
0210 20 00	- Meat of bovine animals	kg.	Nil
	- Other, including edible flours and meals of meat and meat offal:		
0210 91 00	-- Of primates	kg.	Nil
0210 92 00	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> )	kg.	Nil
0210 93 00	-- Of reptiles (including snakes and turtles)	kg.	Nil
0210 99 00	-- Other	kg.	Nil

## CHAPTER 3

*Fish and crustaceans, molluscs and other aquatic invertebrates*

## NOTES

1. This Chapter does not cover :

(a) mammals of heading 0106;

(b) meat of mammals of heading 0106 (heading 0208 or 0210);

(c) fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301); or

(d) caviar or caviar substitutes prepared from fish eggs (heading 1604).

2. In this Chapter, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0301	LIVE FISH		
0301 10 00	Ornamental Fish	kg.	Nil
	Other Live Fish:		
0301 91 00	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg.	Nil
0301 92 00	Eels ( <i>Anguilla</i> spp.)	kg.	Nil
0301 93 00	Carp	kg.	Nil
0301 99 00	Other	kg.	Nil
0302	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
	<i>Salmonidae</i> , excluding livers and roes:		
0302 11 00	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg.	Nil
0302 12 00	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg.	Nil
0302 19 00	Other	kg.	Nil
	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:		
0302 21 00	Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg.	Nil
0302 22 00	Plaice ( <i>Pleuronectes platessa</i> )	kg.	Nil
0302 23 00	Sole ( <i>Solea</i> spp.)	kg.	Nil
0302 29 00	Other	kg.	Nil
	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito [ <i>Euthynnus (Katsuwonus) pelamis</i> ], excluding livers and roes:		
0302 31 00	Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	kg.	Nil

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
0302 32 00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	kg.	Nil
0302 33 00	-- Skipjack or stripe-bellied bonito	kg.	Nil
0302 34 00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	kg.	Nil
0302 35 00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	kg.	Nil
0302 36 00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg.	Nil
0302 39 00	-- Other	kg.	Nil
0302 40 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) excluding livers and roes	kg.	Nil
0302 50 00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	kg.	Nil
0302 61 00	-- Other fish, excluding livers and roes: Sardines ( <i>Sardinia pilchardus</i> , <i>Sardinops spp.</i> ), Sardinella ( <i>Sardinella spp.</i> ) brisling or sprats ( <i>Sprattus sprattus</i> )	kg.	Nil
0302 62 00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg.	Nil
0302 63 00	-- Coalfish ( <i>Pollachius virens</i> )	kg.	Nil
0302 64 00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg.	Nil
0302 65 00	-- Dogfish and other sharks	kg.	Nil
0302 66 00	-- Eels ( <i>Anguilla spp.</i> )	kg.	Nil
0302 69	-- Other:	kg.	Nil
0302 69 10	--- Hilsa		
0302 69 20	--- Dara	kg.	Nil
0302 69 30	--- Pomfret	kg.	Nil
0302 69 90	--- Other	kg.	Nil
0302 70 00	-- Livers and roes	kg.	Nil
0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:		
0303 11 00	-- Sockeye salmon (red-salmon) ( <i>Oncorhynchus nerka</i> )	kg.	Nil
0303 19 00	-- Other	kg.	Nil
0303 21 00	-- Other salmonidae, excluding livers and roes: Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg.	Nil
0303 22 00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg.	Nil
0303 29 00	-- Other	kg.	Nil
	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:		
0303 31 00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg.	Nil
0303 32 00	-- Plaice ( <i>Pleuronectes platessa</i> )	kg.	Nil
0303 33 00	-- Sole ( <i>Solea spp.</i> )	kg.	Nil
0303 39 00	-- Other	kg.	Nil
	-- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito [ <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ], excluding livers and roes:		
0303 41 00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	kg.	Nil



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0303 42 00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	kg.	Nil
0303 43 00	-- Skipjack or stripe-bellied bonito	kg.	Nil
0303 44 00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	kg.	Nil
0303 45 00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	kg.	Nil
0303 46 00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg.	Nil
0303 49 00	-- Other	kg.	Nil
0303 50 00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	kg.	Nil
0303 60 00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes - Other fish, excluding livers and roes :	kg.	Nil
0303 71 00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	kg.	Nil
0303 72 00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg.	Nil
0303 73 00	-- Coalfish ( <i>Pollachius virens</i> )	kg.	Nil
0303 74 00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg.	Nil
0303 75 00	-- Dogfish and other sharks	kg.	Nil
0303 76 00	-- Eels ( <i>Anguilla spp.</i> )	kg.	Nil
0303 77 00	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	kg.	Nil
0303 78 00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg.	Nil
0303 79	-- Other :		
0303 79 10	--- Hilsa	kg.	Nil
0303 79 20	--- Dara	kg.	Nil
0303 79 30	--- Ribbon fish	kg.	Nil
0303 79 40	--- Seer	kg.	Nil
0303 79 50	--- Pomfret (white or silver or black)	kg.	Nil
0303 79 60	--- Ghole	kg.	Nil
0303 79 70	--- Threadfin	kg.	Nil
0303 79 80	--- Croacker, Grouper, Hounder --- Other :	kg.	Nil
0303 79 91	---- Edible fishmaws of wild life	kg.	Nil
0303 79 92	---- Edible shark fins of wild life	kg.	Nil
0303 79 99	---- Other	kg.	Nil
0303 80	- Livers and roes :		
0303 80 10	--- Egg or egg yolk of fish including shrimps	kg.	Nil
0303 80 90	--- Other	kg.	Nil
0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN		
0304 10 00	- Fresh or chilled	kg.	Nil
0304 20	- Frozen fillets :		
0304 20 10	--- Hilsa	kg.	Nil
0304 20 20	--- Shark	kg.	Nil
0304 20 30	--- Seer	kg.	Nil
0304 20 40	--- Tuna	kg.	Nil
0304 20 50	--- Cuttlefish	kg.	Nil
0304 20 90	--- Other	kg.	Nil
0304 90 00	- Other	kg.	Nil
0305	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS, OF FISH FIT FOR HUMAN CONSUMPTION		
0305 10 00	- Flours, meals and pellets, of fish fit for human consumption	kg.	Nil
0305 20 00	- Livers and roes of fish, dried, smoked, salted or in brine	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0305 30 00	-- Fish fillets, dried, salted or in brine, but not smoked	kg.	Nil
	- Smoked fish, including fillets :		
0305 41 00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo Salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg.	Nil
0305 42 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg.	Nil
0305 49 00	-- Other	kg.	Nil
	- Dried fish, whether or not salted but not smoked :		
0305 51 00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg.	Nil
0305 59	-- Other:		
0305 59 10	--- Mumbai Duck	kg.	Nil
0305 59 20	--- Seer without head	kg.	Nil
0305 59 30	--- Sprats	kg.	Nil
0305 59 90	--- Other	kg.	Nil
	- Fish, salted but not dried or smoked and fish in brine :		
0305 61 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg.	Nil
0305 62 00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg.	Nil
0305 63 00	-- Anchovies ( <i>Engraulis spp.</i> )	kg.	Nil
0305 69	-- Other:		
0305 69 10	--- Mumbai duck	kg.	Nil
0305 69 20	--- Seer without head	kg.	Nil
0305 69 30	--- Sprats	kg.	Nil
0305 69 90	--- Other	kg.	Nil
0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS, OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION		
	- Frozen :		
0306 11 00	-- Rock lobster and other sea craw fish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	kg.	Nil
0306 12	-- Lobsters ( <i>Homarus spp.</i> ):		
0306 12 10	--- Whole, cooked	kg.	Nil
0306 12 90	--- Other	kg.	Nil
0306 13	-- Shrimps and prawns:		
	--- Shrimps ( <i>scampi</i> )- <i>macrobractium</i> :		
0306 13 11	---- AFD Shrimp	kg.	Nil
0306 13 19	---- Other	kg.	Nil
0306 13 20	--- Prawns	kg.	Nil
0306 14 00	-- Crabs	kg.	Nil
0306 19 00	-- Other, including flours, meals and pellets, of crustaceans, fit for human consumption	kg.	Nil
	- Not frozen :		
0306 21 00	-- Rock lobster and other sea craw fish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	kg.	Nil
0306 22 00	-- Lobsters ( <i>Homarus spp.</i> )	kg.	Nil
0306 23	-- Shrimps and prawns:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0306 23 10 ---	Powdered	kg.	Nil
0306 23 90 ---	Other	kg.	Nil
0306 24 00 --	Crabs	kg.	Nil
0306 29 00 --	Other, including flours, meals and pellets, of crustaceans, fit for human consumption	kg.	Nil
0307	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION		
0307 10 00 -	Oysters	kg.	Nil
	- <i>Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:</i>		
0307 21 00 --	Live, fresh or chilled	kg.	Nil
0307 29 00 --	Other	kg.	Nil
	- <i>Mussels (Mytilus spp., Perna spp.):</i>		
0307 31 00 --	Live, fresh or chilled	kg.	Nil
0307 39 --	Other :		
0307 39 10 ---	Clams, clam meat ( <i>bivalves-Victoritta, spp., Mertrix spp. and Katalystia spp.</i> )	kg.	Nil
0307 39 90 ---	Other	kg.	Nil
	- <i>Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiella spp.) and squid (Ommastrephes spp., Loligo spp., Nototodaruss spp., Sepioteuthis spp.):</i>		
0307 41 --	Live, fresh and chilled :		
0307 41 10 ---	Cuttle fish	kg.	Nil
0307 41 20 ---	Squid	kg.	Nil
0307 49 --	Other :		
0307 49 10 ---	Squid tubes, frozen	kg.	Nil
0307 49 20 ---	Whole squids, frozen	kg.	Nil
0307 49 30 ---	Dried squids	kg.	Nil
0307 49 90 ---	Other	kg.	Nil
	- <i>Octopus (Octopus spp.):</i>		
0307 51 00 --	Live, fresh or chilled	kg.	Nil
0307 59 00 --	Other	kg.	Nil
0307 60 00 -	Snails, other than sea snails	kg.	Nil
	- <i>Other, including flours, meals and pellets, of aquatic invertebrates other than crustaceans, fit for human consumption :</i>		
0307 91 00 --	Live, fresh or chilled	kg.	Nil
0307 99 --	Other :		
0307 99 10 ---	Sea shell flesh	kg.	Nil
0307 99 20 ---	Jelly fish ( <i>Rhopelina spp.</i> ), dried, salted or frozen	kg.	Nil
0307 99 90 ---	Other	kg.	Nil

## CHAPTER 4

*Dairy produce; bird' eggs; natural honey; edible products of animal origin, not elsewhere specified or included*

## NOTES

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 0405 :
  - (a) the term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria;
  - (b) the expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 0406 provided that they have the three following characteristics :
  - (a) a milkfat content, by weight of the dry matter, of 5% or more;
  - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%;and
  - (c) they are moulded or capable of being moulded.
4. This Chapter does not cover :
  - (a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 1702); or
  - (b) albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 3502) or globulin (heading 3504).
5. In this Chapter, the expression "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister), designed to hold a predetermined quantity or number.
6. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.
7. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.



## SUB-HEADING NOTES

1. For the purposes of sub-heading 0404 10, the expression "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2. For the purposes of sub-heading 0405 10, the term "butter" does not include dehydrated butter or ghee (sub-heading 0405 90).

## SUPPLEMENTARY NOTE

In this Chapter, "wild animal" means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
0401 10 00	- Of a fat content, by weight, not exceeding 1%	kg.	Nil
0401 20 00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg.	Nil
0401 30 00	- Of a fat content, by weight, exceeding 6%	kg.	Nil
0402	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
0402 10	- <i>In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5% :</i>		
0402 10 10	--- Skimmed Milk	kg.	Nil
0402 10 20	--- Milk food for babies	kg.	Nil
0402 10 90	--- Other	kg.	Nil
	- <i>In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5% :</i>		
0402 21 00	-- Not containing added sugar or other sweetening matter	kg.	Nil
0402 29	-- <i>Other :</i>		
0402 29 10	--- Whole milk	kg.	Nil
0402 29 20	--- Milk for babies	kg.	Nil
0402 29 90	--- Other	kg.	Nil
	- <i>Other :</i>		
0402 91	-- <i>Not containing added sugar or other sweetening matter :</i>		
0402 91 10	--- Condensed milk	kg.	16%
0402 91 90	--- Other	kg.	Nil
0402 99	-- <i>Other :</i>		
0402 99 10	--- Whole milk	kg.	Nil
0402 99 20	--- Condensed milk	kg.	16%
0402 99 90	--- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0403	BUTTER MILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA		
0403 10 00	- Yogurt	kg.	Nil
0403 90	- Other:		
0403 90 10	--- Butter milk	kg.	Nil
0403 90 90	--- Other	kg.	Nil
0404	- WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0404 10	- <i>Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:</i>		
0404 10 10	--- Whey, concentrated, evaporated or condensed, liquid or semi-solid	kg.	Nil
0404 10 20	--- Whey, dry, blocks and powdered	kg.	Nil
0404 10 90	--- Other	kg.	Nil
0404 90 00	- Other	kg.	Nil
0405	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS		
0405 10 00	- Butter	kg.	Nil
0405 20 00	- Dairy spreads	kg.	Nil
0405 90	- Other:		
0405 90 10	--- Butter oil	kg.	Nil
0405 90 20	--- Ghée	kg.	Nil
0405 90 90	--- Other	kg.	Nil
0406	CHEESE AND CURD		
0406 10 00	- Fresh (unripened or uncured) cheese, including whey cheese and curd	kg.	Nil
0406 20 00	- Grated or powdered cheese, of all kinds	kg.	Nil
0406 30 00	- Processed cheese not grated or powdered	kg.	Nil
0406 40 00	- Blue-veined cheese	kg.	Nil
0406 90 00	- Other cheese	kg.	Nil
0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED		
0407 00	- <i>Birds' eggs, in shell, fresh, preserved or cooked:</i>		
0407 00 10	--- Of the species <i>gallus domesticus</i> and ducks for hatching	u	
0407 00 20	--- Of the species <i>gallus</i> and ducks other than for hatching	u	
0407 00 90	--- Other	u	
0408	BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
	- <i>Egg yolks:</i>		
0408 11 00	-- Dried	kg.	
0408 19 00	-- Other	kg.	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0408 91 00	- Other: -- Dried	kg.	
0408 99 00	-- Other	kg.	
0409 00 00	NATURAL HONEY	kg.	
0410	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0410 00	- <i>Edible products of animal origin, not elsewhere specified or included:</i>		
0410 00 10	--- Of wild animals	kg.	Nil
0410 00 20	--- Turtle eggs and Salanganes' nests ("birds' nests")	kg.	Nil
0410 00 90	--- Other	kg.	Nil

## CHAPTER 5

*Products of animal origin, not elsewhere specified or included*

## NOTES

1. This Chapter does not cover:

(a) edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) hides or skins (including furskins) other than goods of heading 0505 and parings and similar waste of raw hides or skins of heading 0511 (Chapter 41 or 43);

(c) animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) prepared knots or tufts for broom or brush making (heading 9603).

2. For the purposes of heading 0501, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout this Schedule, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout this Schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

## SUPPLEMENTARY NOTE

In this Chapter, the expressions "wild animal" and "wild life" have the meanings respectively assigned to them in clauses (36) and (37) of section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972); and the expression "wild bird" means any bird specified in Schedules to that Act.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0501	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR		
0501 00	- Human hair, unworked, whether or not washed or scoured; Waste of human hair:		
0501 00 10	--- Human hair, unworked, whether or not washed or scoured	kg.	Nil
0501 00 20	--- Waste of human hair	kg.	Nil
0502	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR		
0502 10	- Pigs', hogs' or boars' bristles and hair and waste thereof:		
0502 10 10	--- Pigs', hogs' or boars' bristles and hair	kg.	Nil
0502 10 20	--- Waste of pigs', hogs' or boars' bristles and hair	kg.	Nil
0502 90	- Other:		
0502 90 10	--- Badger hair and other brush making hair	kg.	Nil
0502 90 20	--- Yak tail hair	kg.	Nil
0502 90 90	--- Other	kg.	Nil
0503 00 00	HORSEHAIR AND HORSEHAIR WASTE, WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL	kg.	Nil
0504	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0504 00	- <i>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:</i>		
0504 00 10	--- Guts of cattle for natural food casings	kg.	Nil
0504 00 20	--- Guts of sheep and goats for natural food casings	kg.	Nil
	--- <i>Guts of other animals for natural food casings:</i>		
0504 00 31	---- Of wild animals	kg.	Nil
0504 00 39	---- Other	kg.	Nil
	--- <i>Guts other than for natural food casings:</i>		
0504 00 41	---- Of wild animals	kg.	Nil
0504 00 49	---- Other	kg.	Nil
	--- <i>Bladders and stomachs:</i>		
0504 00 51	---- Of wild animals	kg.	Nil
0504 00 59	---- Other	kg.	Nil
0505	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS		
0505 10	- <i>Feathers of a kind used for stuffing: down:</i>		
0505 10 10	--- Of wild birds	kg.	Nil
0505 10 90	--- Other	kg.	Nil
0505 90	- <i>Other:</i>		
0505 90 10	--- Peacock tail and wing feather (trimmed or not)	kg.	Nil
	--- <i>Other feather (excluding for stuffing purpose):</i>		
0505 90 21	---- Of wild birds	kg.	Nil
0505 90 29	---- Other	kg.	Nil
	--- <i>Powder and waste of feathers or parts of feathers:</i>		
0505 90 31	---- Of wild birds	kg.	Nil
0505 90 39	---- Other	kg.	Nil
	--- <i>Skins and other parts:</i>		
0505 90 91	---- Of wild birds	kg.	Nil
0505 90 99	---- Other	kg.	Nil
0506	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED POWDER AND WASTE OF THESE PRODUCTS		
0506 10	- <i>Ossein and bones treated with acid:</i>		
	--- <i>Bones, including horn-cores, crushed:</i>		
0506 10 11	---- Of wild animals	kg.	Nil
0506 10 19	---- Other	kg.	Nil
	--- <i>Bone grist:</i>		
0506 10 21	---- Of wild animals	kg.	Nil
0506 10 29	---- Other	kg.	Nil
	--- <i>Ossein:</i>		
0506 10 31	---- Of wild animals	kg.	Nil
0506 10 39	---- Other	kg.	Nil
	--- <i>Bones, horn-cones and parts thereof, not crushed:</i>		
0506 10 41	---- Of wild animals	kg.	Nil
0506 10 49	---- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0506 90	- Other:		
	--- Bone meal:		
0506 90 11	--- Of wild animals	kg.	Nil
0506 90 19	--- Other	kg.	Nil
	--- Other:		
0506 90 91	--- Of wild animals	kg.	Nil
0506 90 99	--- Other	kg.	Nil
0507	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS		
0507 10	- Ivory; ivory powder and waste:		
0507 10 10	--- Ivory	kg.	Nil
0507 10 20	--- Ivory powder and waste	kg.	Nil
0507 90	- Other:		
0507 90 10	--- Hoof meal	kg.	Nil
0507 90 20	--- Horn meal	kg.	Nil
0507 90 30	--- Hooves, claws, nails and beaks	kg.	Nil
0507 90 40	--- Antlers	kg.	Nil
0507 90 50	--- Buffalo horns	kg.	Nil
0507 90 60	--- Tortoise-shell	kg.	Nil
0507 90 70	--- Claws and waste of tortoise shell	kg.	Nil
0507 90 90	--- Other	kg.	Nil
0508	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF		
0508 00	- Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:		
0508 00 10	--- Coral	kg.	Nil
0508 00 20	--- Chunks	kg.	Nil
0508 00 30	--- Cowries	kg.	Nil
0508 00 40	--- Cuttlefish bones	kg.	Nil
0508 00 50	--- Shells	kg.	Nil
0508 00 90	--- Other	kg.	Nil
0509	NATURAL SPONGES OF ANIMAL ORIGIN		
0509 00	- Natural sponges of animal origin:		
0509 00 10	--- Of wild life	kg.	Nil
0509 00 90	--- Other	kg.	Nil
0510	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED		
0510 00	- Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved:		
0510 00 10	--- Bezoar, cow (goolochan)	kg.	Nil
0510 00 20	--- Ox Gallstone	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0510 00 30 ---	Placenta, frozen	kg.	Nil
---	<i>Other:</i>		
0510 00 91 ----	Of wild animals	kg.	Nil
0510 00 99 ----	Other	kg.	Nil
0511	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION		
0511 10 00 -	Bovine semen	kg.	Nil
-	<i>Other:</i>		
0511 91 --	<i>Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:</i>		
0511 91 10 ---	Fish nails	kg.	Nil
0511 91 20 ---	Fish tails	kg.	Nil
0511 91 30 ---	Other fish waste	kg.	Nil
0511 91 90 ---	Other	kg.	Nil
0511 99 --	<i>Other:</i>		
---	<i>Silkworm pupae:</i>		
0511 99 11 ----	Artemia	kg.	Nil
0511 99 19 ----	Other	kg.	Nil
---	<i>Sinews and tendons:</i>		
0511 99 21 ----	Of wild life	kg.	Nil
0511 99 29 ----	Other	kg.	Nil
---	<i>Other:</i>		
0511 99 91 ----	Frozen semen, other than bovine; bovine embryo	kg.	Nil
0511 99 92 ----	Of wild life	kg.	Nil
0511 99 99 ----	Other	kg.	Nil

## SECTION II

### VEGETABLE PRODUCTS

#### NOTES

1. In this Section, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 per cent. by weight.

2. In this Section the expression, "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister) designed to hold a predetermined quantity or number.

#### CHAPTER 6

*Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage*

#### NOTES

1. Subject to the second part of heading 0601, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 9701.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0601	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING 1212		
0601 10 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	kg.	
0601 20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:		
0601 20 10	--- Bulbs, horticultural	kg.	
	--- Chicory plants and roots:		
0601 20 21	---- Plants	kg.	
0601 20 22	---- Roots	kg.	
0601 20 90	--- Other	kg.	
0602	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN		
0602 10 00	- Unrooted cuttings and slips	kg.	
0602 20	- Trees, shrubs and bushes, grafted or not, of kinds, which bear edible fruits or nuts:		
0602 20 10	--- Edible fruit or nut trees, grafted or not	kg.	
0602 20 20	--- Cactus	kg.	
0602 20 90	--- Other	kg.	
0602 30 00	- Rhododendrons and azaleas, grafted or not	kg.	
0602 40 00	- Roses, grafted or not	kg.	
0602 90	- Other:	kg.	
0602 90 10	--- Mushroom spawn	kg.	
0602 90 20	--- Flowering plants (excluding roses and rhododendrons)	kg.	
0602 90 30	--- Tissue culture plant	kg.	



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0602 90 90 ---	Other	kg.	
0603	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED		
0603 10 00 -	Fresh	kg.	
0603 90 00 -	Other	kg.	
0604	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED		
0604 10 00 -	Mosses and lichens	kg.	
	Other:		
0604 91 00 --	Fresh	kg.	
0604 99 00 ---	Other	kg.	

## CHAPTER 7

*Edible vegetables and certain roots and tubers*

## NOTES

1. This Chapter does not cover forage products of heading 1214.

2. In headings 0709, 0710, 0711 and 0712, the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3. Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than:

(a) dried leguminous vegetables, shelled (heading 0713);

(b) sweet corn in the forms specified in headings 1102 to 1104;

(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);

(d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).

4. However, dried or crushed or ground fruits of the genus *capsicum* or of the genus *pimenta* are excluded from this Chapter (heading 0904).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0701	POTATOES, FRESH OR CHILLED		
0701 10 00	- Seed	kg.	Nil
0701 90 00	- Other	kg.	Nil
0702 00 00	TOMATOES, FRESH OR CHILLED	kg.	Nil
0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED		
0703 10	- Onions and shallots:		
0703 10 10	--- Onions	kg.	Nil
0703 10 20	--- Shallots	kg.	Nil
0703 20 00	- Garlic	kg.	Nil
0703 90 00	- Leeks and other alliaceous vegetables	kg.	Nil
0704	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED		
0704 10 00	- Cauliflowers and headed broccoli	kg.	Nil
0704 20 00	- Brussels sprouts	kg.	Nil
0704 90 00	- Other	kg.	Nil
0705	LETTUCE ( <i>LACTUCASATIVA</i> ) AND CHICORY ( <i>CICHORIUM SPP.</i> ), FRESH OR CHILLED		
	- Lettuce:		
0705 11 00	-- Cabbage lettuce (head lettuce)	kg.	Nil
0705 19 00	-- Other	kg.	Nil
	- Chicory:		
0705 21 00	-- Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	kg.	Nil
0705 29 00	-- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>0706</b>	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED		
0706 10 00	- Carrots and turnips	kg.	Nil
0706 90	- Other:		
0706 90 10	--- Horse radish	kg.	Nil
0706 90 20	--- Other radish	kg.	Nil
0706 90 30	--- Salad beetroot	kg.	Nil
0706 90 90	--- Other	kg.	Nil
<b>0707 00 00</b>	CUCUMBERS OR GHERKINS, FRESH OR CHILLED	kg.	Nil
<b>0708</b>	LEGUMINOUS VEGETABLES, SHELLLED OR UNSHELLED, FRESH OR CHILLED		
0708 10 00	- Peas ( <i>Pisum sativum</i> )	kg.	Nil
0708 20 00	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	kg.	Nil
0708 90 00	- Other leguminous vegetables	kg.	Nil
<b>0709</b>	OTHER VEGETABLES, FRESH OR CHILLED		
0709 10 00	- Globe artichokes	kg.	Nil
0709 20 00	- Asparagus	kg.	Nil
0709 30 00	- Aubergines ( <i>egg-plants</i> )	kg.	Nil
0709 40 00	- Celery other than celeriac	kg.	Nil
	- Mushrooms and truffles:		
0709 51 00	-- Mushrooms of the genus <i>agaricus</i>	kg.	Nil
0709 52 00	-- Truffles	kg.	Nil
0709 59 00	-- Other	kg.	Nil
0709 60	- Fruits of the genus <i>capsicum</i> or of the genus <i>pimenta</i> :		
0709 60 10	--- Green chilli	kg.	Nil
0709 60 90	--- Other	kg.	Nil
0709 70 00	- Spinach, New Zealand spinach and orache spinach ( <i>garden spinach</i> )	kg.	Nil
0709 90	- Other:		
0709 90 10	--- Olives	kg.	Nil
0709 90 20	--- Plantain ( <i>curry banana</i> )	kg.	Nil
0709 90 30	--- Pumpkins	kg.	Nil
0709 90 40	--- Green pepper	kg.	Nil
0709 90 50	--- Mixed vegetables	kg.	Nil
0709 90 90	--- Other	kg.	Nil
<b>0710</b>	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN		
0710 10 00	- Potatoes	kg.	Nil
	- Leguminous vegetables, shellled or unshellled:		
0710 21 00	-- Peas ( <i>Pisum sativum</i> )	kg.	Nil
0710 22 00	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	kg.	Nil
0710 29 00	-- Other	kg.	Nil
0710 30 00	- Spinach, New Zealand spinach and orache spinach ( <i>garden spinach</i> )	kg.	Nil
0710 40 00	- Sweet corn	kg.	Nil
0710 80	- Other vegetables:		
0710 80 10	--- Tarragon	kg.	Nil
0710 80 90	--- Other	kg.	Nil
0710 90 00	- Mixtures of vegetables	kg.	Nil
<b>0711</b>	VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION		
0711 20 00	- Olives	kg.	Nil
0711 30 00	- Capers	kg.	Nil
0711 40 00	- Cucumbers and gherkins	kg.	Nil
	- Mushrooms and truffles:		
0711 51 00	-- Mushrooms of the genus <i>agaricus</i>	kg.	Nil
0711 59 00	-- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0711 90	- Other vegetables; mixtures of vegetables:		
0711 90 10	--- Green pepper in brine	kg.	Nil
0711 90 20	--- Assorted canned vegetables	kg.	Nil
0711 90 90	--- Other	kg.	Nil
0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED		
0712 20 00	- Onions	kg.	Nil
	- Mushrooms, wood ears ( <i>Auricularia</i> spp.), jelly fungi ( <i>Tremella</i> spp.) and truffles:		
0712 31 00	-- Mushrooms of the genus <i>agaricus</i>	kg.	Nil
0712 32 00	-- Wood ears ( <i>Auricularia</i> spp.)	kg.	Nil
0712 33 00	-- Jelly fungi ( <i>Tremella</i> spp.)	kg.	Nil
0712 39 00	-- Other	kg.	Nil
0712 90	- Other vegetables; mixtures of vegetables:		
0712 90 10	--- Asparagus	kg.	Nil
0712 90 20	--- Dehydrated garlic powder	kg.	Nil
0712 90 30	--- Dehydrated garlic flakes	kg.	Nil
0712 90 40	--- Dried garlic	kg.	Nil
0712 90 50	--- Marjoram, Oregano	kg.	Nil
0712 90 60	--- Potatoes	kg.	Nil
0712 90 90	--- Other	kg.	Nil
0713	DRIED LEGUMINOUS VEGETABLES, SHELLLED, WHETHER OR NOT SKINNED OR SPLIT		
0713 10 00	- Peas ( <i>Pisum sativum</i> )	kg.	Nil
0713 20 00	- Chickpeas ( <i>garbanzos</i> )	kg.	Nil
	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
0713 31 00	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	kg.	Nil
0713 32 00	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	kg.	Nil
0713 33 00	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	kg.	Nil
0713 39	-- Other:		
0713 39 10	--- Guar seeds	kg.	Nil
0713 39 90	--- Other	kg.	Nil
0713 40 00	- Lentils	kg.	Nil
0713 50 00	- Broad beans ( <i>Vicia faba</i> var <i>major</i> ) and horse beans ( <i>Vicia faba</i> var <i>equina</i> , <i>Vicia faba</i> var <i>minor</i> )	kg.	Nil
0713 90	- Other:		
0713 90 10	--- Tur ( <i>arhar</i> )	kg.	Nil
	--- Other:		
0713 90 91	---- Split	kg.	Nil
0713 90 99	---- Other	kg.	Nil
0714	MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH		
0714 10 00	- Manioc (cassava)	kg.	Nil
0714 20 00	- Sweet potatoes	kg.	Nil
0714 90	- Other:		
0714 90 10	--- Sago pith	kg.	Nil
0714 90 90	--- Other	kg.	Nil



## CHAPTER 8

*Edible fruit and nuts; peel of citrus fruit or melons*

## NOTES

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

(a) for additional preservation or stabilisation (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);

(b) to improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>0801</b>	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED		
	- <i>Coconuts:</i>		
0801 11 00	-- Desiccated	kg.	Nil
0801 19	-- <i>Other:</i>		
0801 19 10	--- Fresh	kg.	Nil
0801 19 20	--- Dried	kg.	Nil
0801 19 90	--- Other	kg.	Nil
	- <i>Brazil nuts:</i>		
0801 21 00	-- In shell	kg.	Nil
0801 22 00	-- Shelled	kg.	Nil
	- <i>Cashew nuts:</i>		
0801 31 00	-- In shell	kg.	Nil
0801 32	-- <i>Shelled:</i>		
0801 32 10	--- Cashew kernel, broken	kg.	Nil
0801 32 20	--- Cashew kernel, whole	kg.	Nil
0801 32 90	--- Other	kg.	Nil
<b>0802</b>	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED		
	- <i>Almonds:</i>		
0802 11 00	-- In shell	kg.	Nil
0802 12 00	-- Shelled	kg.	Nil
	- <i>Hazelnuts or filberts (Corylus spp.):</i>		
0802 21 00	-- In shell	kg.	Nil
0802 22 00	-- Shelled	kg.	Nil
	- <i>Walnuts:</i>		
0802 31 00	-- In shell	kg.	Nil
0802 32 00	-- Shelled	kg.	Nil
0802 40 00	- Chestnuts ( <i>Castanea spp.</i> )	kg.	Nil
0802 50 00	- Pistachios	kg.	Nil
0802 90	- <i>Other:</i>		
	--- <i>Betel nuts:</i>		
0802 90 11	---- Whole	kg.	Nil
0802 90 12	---- Split	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0802 90 13	---- Ground	kg.	Nil
0802 90 19	---- Other	kg.	Nil
0802 90 90	---- Other	kg.	Nil
0803 00 00	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED	kg.	Nil
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES, AND MANGOSTEENS, FRESH OR DRIED		
0804 10	- Dates:		
0804 10 10	--- Fresh ( <i>excluding wet dates</i> )	kg.	Nil
0804 10 20	--- Soft ( <i>khayzur or wet dates</i> )	kg.	Nil
0804 10 30	--- Hard ( <i>chhohara or kharek</i> )	kg.	Nil
0804 10 90	--- Other	kg.	Nil
0804 20	- Figs:		
0804 20 10	--- Fresh	kg.	Nil
0804 20 90	--- Other	kg.	Nil
0804 30 00	- Pineapples	kg.	Nil
0804 40 00	- Avocados	kg.	Nil
0804 50	- Guavas, mangoes and mangosteens:		
0804 50 10	--- Guavas, fresh or dried	kg.	Nil
0804 50 20	--- Mangoes, fresh	kg.	Nil
0804 50 30	--- Mangoes, sliced dried	kg.	Nil
0804 50 40	--- Mango pulp	kg.	Nil
0804 50 90	--- Other	kg.	Nil
0805	CITRUS FRUIT, FRESH OR DRIED		
0805 10 00	- Oranges	kg.	Nil
0805 20 00	- Mandarins ( <i>including tangerines and satsumas</i> ); clementines, wilkings and similar citrus hybrids	kg.	Nil
0805 40 00	- Grape fruit	kg.	Nil
0805 50 00	- Lemon ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	kg.	Nil
0805 90 00	- Other	kg.	Nil
0806	GRAPES, FRESH OR DRIED		
0806 10 00	- Fresh	kg.	Nil
0806 20	- Dried:		
0806 20 10	--- Raisins	kg.	Nil
0806 20 90	--- Other	kg.	Nil
0807	MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH		
0807 11 00	- Melons ( <i>including watermelons</i> ):		
0807 11 00	-- Water melons	kg.	Nil
0807 19 00	-- Other	kg.	Nil
0807 20 00	- Papaws ( <i>papayas</i> )	kg.	Nil
0808	APPLES, PEARS AND QUINCES, FRESH		
0808 10 00	- Apples	kg.	Nil
0808 20 00	- Pears and quinces	kg.	Nil
0809	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SOLES, FRESH		
0809 10 00	- Apricots	kg.	Nil
0809 20 00	- Cherries	kg.	Nil
0809 30 00	- Peaches, including nectarine	kg.	Nil
0809 40 00	- Plums and sloes	kg.	Nil
0810	OTHER FRUIT, FRESH		
0810 10 00	- Strawberries	kg.	Nil
0810 20 00	- Raspberries, blackberries, mulberries and loganberries	kg.	Nil
0810 30 00	- Black, white or red currants and gooseberries	kg.	Nil
0810 40 00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg.	Nil
0810 50 00	- Kiwi fruit	kg.	Nil
0810 60 00	- Durians	kg.	Nil
0810 90	- Other:		
0810 90 10	--- Pomegranates	kg.	Nil
0810 90 20	--- Tamarind, fresh	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0810 90 30	--- Sapota ( <i>chico</i> )	kg.	Nil
0810 90 40	--- Custard-apple ( <i>Ata</i> )	kg.	Nil
0810 90 50	--- Bore	kg.	Nil
0810 90 60	--- Lichi	kg.	Nil
0810 90 90	--- Other	kg.	Nil
0811	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
0811 10	- <i>Strawberries:</i>		
0811 10 10	--- Containing added sugar	kg.	Nil
0811 10 20	--- Not containing added sugar	kg.	Nil
0811 10 90	--- Other	kg.	Nil
0811 20	- <i>Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:</i>		
0811 20 10	--- Containing added sugar	kg.	Nil
0811 20 20	--- Not containing added sugar	kg.	Nil
0811 20 90	--- Other	kg.	Nil
0811 90	- <i>Other:</i>		
0811 90 10	--- Containing added sugar	kg.	Nil
0811 90 90	--- Other	kg.	Nil
0812	FRUIT AND NUTS PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION		
0812 10 00	- <i>Cherries</i>	kg.	Nil
0812 90	- <i>Other:</i>		
0812 90 10	--- Mango slices in brine	kg.	Nil
0812 90 90	--- Other	kg.	Nil
0813	FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 0801 TO 0806; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER		
0813 10 00	- <i>Apricots</i>	kg.	Nil
0813 20 00	- <i>Prunes</i>	kg.	Nil
0813 30 00	- <i>Apples</i>	kg.	Nil
0813 40	- <i>Other fruit:</i>		
0813 40 10	--- Tamarind, dried	kg.	Nil
0813 40 20	--- Singoda whole (water nut)	kg.	Nil
0813 40 90	--- Other	kg.	Nil
0813 50	- <i>Mixtures of nuts or dried fruits of this Chapter:</i>		
0813 50 10	--- Mixtures of nuts	kg.	Nil
0813 50 20	--- Mixtures of dried fruits	kg.	Nil
0814 00 00	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	kg.	Nil

## CHAPTER 9

*Coffee, tea, mate and spices*

## NOTES

1. Mixtures of the products of headings 0904 to 0910 are to be classified as follows:

(a) mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) mixtures of two or more of the products of different headings are to be classified in heading 0910.

The addition of other substances to the products of headings 0904 to 0910 [or to the mixtures referred to in paragraph (a) or (b) above] shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 2103.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 1211.

3. In heading 0901, "Coffee" means the seed of the coffee tree (*cofea*), but does not include the seed while still attached to the tree. This heading includes coffee in powder form.

4. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

## SUPPLEMENTARY NOTES

(1) Heading 0901 includes coffee in powder form.

(2) "Spice" means a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

(3) The addition of other substances to spices shall not affect their inclusion in spices provided the resulting mixtures retain the essential character of spices and spices also include products commonly known as "masalas".

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0901	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION		
	- Coffee, not roasted:		
0901 11	-- Not decaffeinated:		
	--- Arabica plantation:		
0901 11 11	---- A Grade	kg.	Nil
0901 11 12	---- B Grade	kg.	Nil



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0901 11 13	---- C Grade	kg.	Nil
0901 11 19	---- Other	kg.	Nil
	--- <i>Arabica cherry:</i>		
0901 11 21	---- AB Grade	kg.	Nil
0901 11 22	---- PB Grade	kg.	Nil
0901 11 23	---- C Grade	kg.	Nil
0901 11 24	---- B/B/B Grade	kg.	Nil
0901 11 29	---- Other	kg.	Nil
	--- <i>Rob Parchment :</i>		
0901 11 31	---- AB Grade	kg.	Nil
0901 11 32	---- PB Grade	kg.	Nil
0901 11 33	---- C Grade	kg.	Nil
0901 11 39	---- Other	kg.	Nil
	--- <i>Rob cherry:</i>		
0901 11 41	---- AB Grade	kg.	Nil
0901 11 42	---- PB Grade	kg.	Nil
0901 11 43	---- C Grade	kg.	Nil
0901 11 44	---- B/B/B Grade	kg.	Nil
0901 11 45	---- Bulk	kg.	Nil
0901 11 49	---- Other	kg.	Nil
0901 11 90	--- Other	kg.	Nil
0901 12 00	-- Decaffeinated	kg.	Nil
	- <i>Coffee, roasted:</i>		
0901 21	-- <i>Not decaffeinated:</i>		
0901 21 10	--- In bulk packing	kg.	Nil
0901 21 90	--- Other	kg.	Nil
0901 22	-- <i>Decaffeinated:</i>		
0901 22 10	--- In bulk packing	kg.	Nil
0901 22 90	--- Other	kg.	Nil
0901 90	- <i>Other:</i>		
0901 90 10	--- Coffee husks and skins	kg.	Nil
0901 90 20	--- Coffee substitutes containing coffee	kg.	Nil
0901 90 90	--- Other	kg.	Nil
0902	TEA, WHETHER OR NOT FLAVOURED		
0902 10	- <i>Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :</i>		
0902 10 10	--- Content not exceeding 25 g .	kg.	Re.1 per kg.
0902 10 20	--- Content exceeding 25 g. but not exceeding 1 kg.	kg.	Re.1 per kg.
0902 10 30	--- Content exceeding 1 kg. but not exceeding 3 kg.	kg.	Re.1 per kg.
0902 10 90	--- Other	kg.	Re.1 per kg.
0902 20	- <i>Other green tea (not fermented):</i>		
0902 20 10	--- Green tea in packets with contents exceeding 3 kg but not exceeding 20 Kg.	kg.	Re.1 per kg.
0902 20 20	--- Green tea in bulk	kg.	Re.1 per kg.
0902 20 30	--- Green tea agglomerated in forms such as ball, brick and tablets	kg.	Re.1 per kg.
0902 20 40	--- Green tea waste	kg.	Re.1 per kg.
0902 20 90	--- Other	kg.	Re.1 per kg.
0902 30	- <i>Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg. :</i>		
0902 30 10	--- Content not exceeding 25 g.	kg.	Re.1 per kg.
0902 30 20	--- Content exceeding 25 g. but not exceeding 1 kg.	kg.	Re.1 per kg.
0902 30 30	--- Content exceeding 1 kg. but not exceeding 3 kg.	kg.	Re.1 per kg.
0902 30 90	--- Other	kg.	Re.1 per kg.
0902 40	- <i>Other black tea (fermented) and other partly fermented tea:</i>		
0902 40 10	--- Content exceeding 3 kg. but not exceeding 20 kg.	kg.	Re.1 per kg.
0902 40 20	--- Black tea, leaf in bulk	kg.	Re.1 per kg.
0902 40 30	--- Black tea, dust in bulk	kg.	Re.1 per kg.
0902 40 40	--- Tea bags	kg.	Re.1 per kg.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0902 40 50	--- Black tea, agglomerated in forms such as ball, brick and tablets	kg.	Re.1 per kg.
0902 40 60	--- Black tea, waste	kg.	Re.1 per kg.
0902 40 90	--- Other	kg.	Re.1 per kg.
0903 00 00	MATE	kg.	
0904	PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSICUM OR OF THE GENUS PIMENTA		
	- <i>Pepper :</i>		
0904 11	- <i>Neither crushed nor ground:</i>		
0904 11 10	--- Pepper, long	kg.	Nil
0904 11 20	--- Light black pepper	kg.	Nil
0904 11 30	--- Black pepper, garbled	kg.	Nil
0904 11 40	--- Black pepper ungarbled	kg.	Nil
0904 11 50	--- Green pepper, dehydrated	kg.	Nil
0904 11 60	--- Pepper pinheads	kg.	Nil
0904 11 70	--- Green pepper, frozen or dried	kg.	Nil
0904 11 80	--- Pepper other than green, frozen	kg.	Nil
0904 11 90	--- Other	kg.	Nil
0904 12 00	--- Crushed or ground	kg.	Nil
0904 20	- <i>Fruits of the genus capsicum or of the genus pimenta, dried or crushed or ground:</i>		
0904 20 10	--- Chilly	kg.	Nil
0904 20 20	--- Chilly powder	kg.	Nil
0904 20 30	--- Fruits of the genus capsicum	kg.	Nil
0904 20 40	--- Chilly seed	kg.	Nil
0904 20 50	--- Jamaica pepper	kg.	Nil
0904 20 90	--- Other	kg.	Nil
0905	VANILLA		
0905 00	- <i>Vanilla:</i>		
0905 00 10	--- Bean	kg.	Nil
0905 00 20	--- Powder	kg.	Nil
0905 00 90	--- Other	kg.	Nil
0906	CINNAMON AND CINNAMON-TREE FLOWERS		
0906 10	- <i>Neither crushed nor ground:</i>		
0906 10 10	--- Cassia	kg.	Nil
0906 10 20	--- Cinnamon bark	kg.	Nil
0906 10 30	--- Cinnamon tree flowers	kg.	Nil
0906 10 90	--- Other	kg.	Nil
0906 20 00	- Crushed or ground	kg.	Nil
0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)		
	- <i>Cloves (whole fruit, cloves and stems):</i>		
0907 00 10	--- Extracted	kg.	Nil
0907 00 20	--- Not extracted (other than stem)	kg.	Nil
0907 00 30	--- Stems	kg.	Nil
0907 00 90	--- Other	kg.	Nil
0908	NUTMEG, MACE AND CARDAMOMS		
0908 10	- <i>Nutmeg:</i>		
0908 10 10	--- In shell	kg.	Nil
0908 10 20	--- Shelled	kg.	Nil
0908 20 00	- Mace	kg.	Nil
0908 30	- <i>Cardamoms:</i>		
0908 30 10	--- Large (amomum)	kg.	Nil
0908 30 20	--- Small (eleteria), alleppey green	kg.	Nil
0908 30 30	--- Small, coorg green	kg.	Nil
0908 30 40	--- Small, bleached, half-bleached or bleachable	kg.	Nil
0908 30 50	--- Small, seeds	kg.	Nil
0908 30 60	--- Small (mixed)	kg.	Nil
0908 30 70	--- Powder	kg.	Nil
0908 30 90	--- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0909	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES		
0909 10	- <i>Seeds of anise or badian:</i>		
	--- <i>Seeds of anise:</i>		
0909 10 11	---- Of seed quality	kg.	Nil
0909 10 19	---- Other	kg.	Nil
	--- <i>Seeds of badian:</i>		
0909 10 21	---- Of seed quality	kg.	Nil
0909 10 29	---- Other	kg.	Nil
0909 20	- <i>Seeds of coriander:</i>		
0909 20 10	--- Of seed quality	kg.	Nil
0909 20 90	--- Other	kg.	Nil
0909 30	- <i>Seeds of cumin:</i>		
	--- <i>Cumin, black:</i>		
0909 30 11	---- Of seed quality	kg.	Nil
0909 30 19	---- Other	kg.	Nil
	--- <i>Cumin, other than black:</i>		
0909 30 21	---- Of seed quality	kg.	Nil
0909 30 29	---- Other	kg.	Nil
0909 40	- <i>Seeds of caraway:</i>		
0909 40 10	--- Of seed quality	kg.	Nil
0909 40 90	--- Other	kg.	Nil
0909 50	- <i>Seeds of fennel; juniper berries:</i>		
	--- <i>Fennel seeds:</i>		
0909 50 11	---- Of seed quality	kg.	Nil
0909 50 19	---- Other	kg.	Nil
	--- <i>Juniper berries:</i>		
0909 50 21	---- Of seed quality	kg.	Nil
0909 50 29	---- Other	kg.	Nil
0910	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES		
0910 10	- <i>Ginger:</i>		
0910 10 10	--- Fresh	kg.	Nil
0910 10 20	--- Dried, unbleached	kg.	Nil
0910 10 30	--- Dried, bleached	kg.	Nil
0910 10 40	--- Powder	kg.	Nil
0910 10 90	--- Other	kg.	Nil
0910 20	- <i>Saffron:</i>		
0910 20 10	--- Saffron stigma	kg.	Nil
0910 20 20	--- Saffron stamen	kg.	Nil
0910 20 90	--- Other	kg.	Nil
0910 30	- <i>Turmeric (Curcuma):</i>		
0910 30 10	--- Fresh	kg.	Nil
0910 30 20	--- Dried	kg.	Nil
0910 30 30	--- Powder	kg.	Nil
0910 30 90	--- Other	kg.	Nil
0910 40	- <i>Thyme; bay leaves:</i>		
0910 40 10	--- Tejpat (leaves of <i>cassia lignea</i> )	kg.	Nil
0910 40 20	--- Thymes, not elsewhere specified or included	kg.	Nil
0910 40 30	--- Bay leaves, not elsewhere specified or included	kg.	Nil
0910 50 00	- <i>Curry</i>	kg.	Nil
	--- <i>Other spices:</i>		
0910 91 00	--- Mixtures referred to in Note 1(b) to this Chapter	kg.	Nil
0910 99	- <i>Other:</i>		
	--- <i>Seed:</i>		
0910 99 11	---- Celery	kg.	Nil
0910 99 12	---- Fenugreek	kg.	Nil
0910 99 13	---- Dill	kg.	Nil
0910 99 14	---- Ajwain	kg.	Nil
0910 99 15	---- Cassia toria	kg.	Nil
0910 99 19	---- Other	kg.	Nil
	--- <i>Powder:</i>		
0910 99 21	---- Cassia	kg.	Nil
0910 99 22	---- Cumin	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0910 99 23 ----	Celery	kg.	Nil
0910 99 24 ----	Fenugreek	kg.	Nil
0910 99 25 ----	Dill	kg.	Nil
0910 99 26 ----	Poppy	kg.	Nil
0910 99 27 ----	Mustard	kg.	Nil
0910 99 29 ----	Other	kg.	Nil
	<i>Husk:</i>	kg.	Nil
0910 99 31 ----	Cardamom	kg.	Nil
0910 99 39 ----	Other	kg.	Nil
0910 99 90 ---	Other	kg.	Nil



## CHAPTER 10

## Cereals

## NOTES

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 1006.

2. Heading 1005 does not cover sweet corn (Chapter 7).

## SUB-HEADING NOTE

The term "Durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1001	WHEAT AND MESLIN		
1001 10	- <i>Durum wheat</i> :		
1001 10 10	--- Of seed quality	kg.	
1001 10 90	--- Other	kg.	
1001 90	- <i>Other</i> :		
1001 90 10	--- Wheat of seed quality	kg.	
1001 90 20	--- Other wheat	kg.	
	--- <i>Meslin</i> :		
1001 90 31	---- Of seed quality	kg.	
1001 90 39	---- Other	kg.	
1002	RYE		
1002 00	- <i>Rye</i> :		
1002 00 10	--- Of seed quality	kg.	
1002 00 90	--- Other	kg.	
1003	BARLEY		
1003 00	- <i>Barley</i> :		
1003 00 10	--- Of seed quality	kg.	
1003 00 90	--- Other	kg.	
1004	OATS		
1004 00	- <i>Oats</i> :		
1004 00 10	--- Of seed quality	kg.	
1004 00 90	--- Other	kg.	
1005	MAIZE (CORN)		
1005 10 00	- Seed	kg.	
1005 90 00	- Other	kg.	
1006	RICE		
1006 10	- <i>Rice in the husk (paddy or rough)</i> :		
1006 10 10	--- Of seed quality	kg.	
1006 10 90	--- Other	kg.	
1006 20 00	- Husked (brown) rice	kg.	
1006 30	- <i>Semi-milled or wholly-milled rice, whether or not polished or glazed</i> :		
1006 30 10	--- Rice, parboiled	kg.	
1006 30 20	--- Basmati rice	kg.	
1006 30 90	--- Other	kg.	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1006 40 00	- Broken rice	kg.	
1007	GRAIN SORGHUM		
1007 00	- Grain sorghum:		
1007 00 10	--- Of seed quality	kg.	
1007 00 90	--- Other	kg.	
1008	BUCKWHEAT, MILLET AND CANARY SEED;		
	OTHER CEREALS		
1008 10	- Buckwheat:		
1008 10 10	--- Of seed quality	kg.	
1008 10 90	--- Other	kg.	
1008 20	- Millet:		
	--- Jawar:		
1008 20 11	---- Of seed quality	kg.	
1008 20 19	---- Other	kg.	
	--- Bajra:		
1008 20 21	---- Of seed quality	kg.	
1008 20 29	---- Other	kg.	
	--- Ragi (finger millet):		
1008 20 31	---- Of seed quality	kg.	
1008 20 39	---- Other	kg.	
1008 30	- Canary seed:		
1008 30 10	--- Of seed quality	kg.	
1008 30 90	--- Other	kg.	
1008 90	- Other cereals;		
1008 90 10	--- Of seed quality	kg.	
1008 90 90	--- Other	kg.	

## CHAPTER 11

*Products of the milling industry; malt; starches; inulin; wheat gluten*

## NOTES

1. This Chapter does not cover :

- (a) roasted malt put up as coffee substitutes (heading 0901 or 2101);
- (b) prepared flours, groats, meals or starches of heading 1901;
- (c) corn flakes or other products of heading 1904;
- (d) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
- (e) pharmaceutical products (Chapter 30); or
- (f) starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in column (3).

Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 1103 or 1104.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2.5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn)	45%	2%	-	90%
and grain sorghum				
Rice	45%	1.6%	80%	-
Buckwheat	45%	4%	80%	-

3. For the purposes of heading 1103, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which :

(a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

## SUB-HEADING NOTE

In relation to the products of sub-heading 1108 11 or 1108 12 or 1108 13 or 1108 14 or 1108 19, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1101 00 00	WHEAT OR MESLIN FLOUR	kg.	Nil
1102	CEREAL FLOURS OTHER THAN THAT OF WHEAT OR MESLIN		
1102 10 00	- Rye flour	kg.	Nil
1102 20 00	- Maize (corn) flour	kg.	Nil
1102 30 00	- Rice flour	kg.	Nil
1102 90 00	- Other	kg.	Nil
1103	CEREAL GROATS, MEAL AND PELLETS		
	- <i>Groats and meal :</i>		
1103 11	-- <i>Of wheat :</i>		
1103 11 10	--- Groat	kg.	Nil
1103 11 20	--- Meal	kg.	Nil
1103 13 00	-- <i>Of maize (corn)</i>	kg.	Nil
1103 19 00	-- <i>Of other cereals</i>	kg.	Nil
1103 20 00	- Pellets	kg.	Nil
1104	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED, OR KIBBLED), EXCEPT RICE OF HEADING 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND		
	- <i>Rolled or flaked grains :</i>		
1104 12 00	-- <i>Of oats</i>	kg.	Nil
1104 19 00	-- <i>Of other cereals</i>	kg.	Nil
	- <i>Other worked grains (for example, hulled, pearled, sliced or kibbled) :</i>		
1104 22 00	-- <i>Of oats</i>	kg.	Nil
1104 23 00	-- <i>Of maize (corn)</i>	kg.	Nil
1104 29 00	-- <i>Of other cereals</i>	kg.	Nil
1104 30 00	- Germ of cereals, whole, rolled, flaked or ground	kg.	Nil
1105	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES		
1105 10 00	- Flour, meal and powder	kg.	Nil
1105 20 00	- Flakes, granules and pellets	kg.	Nil
1106	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 0713, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 0714 OR OF THE PRODUCTS OF CHAPTER 8		
1106 10 00	- <i>Of the dried leguminous vegetables of heading 0713</i>	kg.	Nil
1106 20	- <i>Of sago or of roots or tubers of heading 0714 :</i>		
1106 20 10	--- <i>Of sago</i>	kg.	Nil
1106 20 20	--- <i>Of manioc (cassava)</i>	kg.	Nil
1106 20 90	--- <i>Of other roots and tubers</i>	kg.	Nil
1106 30	- <i>Of the products of Chapter 8 :</i>		
1106 30 10	--- <i>Of tamarind</i>	kg.	Nil
1106 30 20	--- <i>Of singoda</i>	kg.	Nil
1106 30 30	--- <i>Mango flour</i>	kg.	Nil



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1106 30 90	--- Other	kg.	Nil
1107	MALT, WHETHER OR NOT ROASTED		
1107 10 00	- Not roasted	kg.	16%
1107 20 00	- Roasted	kg.	16%
1108	STARCHES; INULIN		
	- <i>Starches :</i>		
1108 11 00	-- Wheat starch	kg.	16%
1108 12 00	-- Maize (corn) starch	kg.	16%
1108 13 00	-- Potato starch	kg.	16%
1108 14 00	-- Manioc (cassava) starch	kg.	16%
1108 19	-- <i>Other :</i>		
1108 19 10	--- Sago	kg.	16%
1108 19 90	--- Other	kg.	16%
1108 20 00	- Inulin	kg.	Nil
1109 00 00	WHEAT GLUTEN, WHETHER OR NOT DRIED	kg.	Nil

## CHAPTER 12

*Oil seeds and oleaginous fruits, miscellaneous grains,  
seeds and fruit; industrial or medicinal plants; straw and fodder*

## NOTES

1. Heading 1207 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or Chapter 20).

2. Heading 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304 to 2306.

3. For the purposes of heading 1209, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 1209 does not, however, apply to the following even if for sowing :

(a) leguminous vegetables or sweet corn (Chapter 7);

(b) spices or other products of Chapter 9;

(c) cereals (Chapter 10); or

(d) products of headings 1201 to 1207 or heading 1211.

4. Heading 1211 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 1211 does not, however, apply to :

(a) medicaments of Chapter 30;

(b) perfumery, cosmetic or toilet preparations of Chapter 33; or

(c) insecticides, fungicides, herbicides, disinfectants or similar products of heading 3808.

5. For the purposes of heading 1212, the term "seaweeds and other algae" does not include :

(a) dead single-cell micro-organisms of heading 2102;

(b) cultures of micro-organisms of heading 3002; or

(c) fertilizers of heading 3101 or 3105.

## SUB-HEADING NOTE

For the purposes of sub-heading 1205 10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1201	SOYA BEANS, WHETHER OR NOT BROKEN		
1201 00	- Soya beans, whether or not broken:		
1201 00 10	--- Of seed quality	kg.	
1201 00 90	--- Other	kg.	
1202	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLS OR BROKEN		
1202 10	- In shell:		
	--- H.P.S.:		
1202 10 11	---- Of seed quality	kg.	
1202 10 19	---- Other	kg.	
	--- Other:		
1202 10 91	---- Of seed quality	kg.	
1202 10 99	---- Other	kg.	
1202 20	- Shelled, whether or not broken:		
1202 20 10	--- Kernels, H.P.S.	kg.	
1202 20 90	--- Other	kg.	
1203 00 00	COPEA	kg.	
1204	LINSEED, WHETHER OR NOT BROKEN		
1204 00	- Linseed, whether or not broken:		
1204 00 10	--- Of seed quality	kg.	
1204 00 90	--- Other	kg.	
1205	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN		
1205 10 00	- Low erucic acid rape or colza seeds	kg.	
1205 90 00	- Other	kg.	
1206	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN		
1206 00	- Sunflower seeds, whether or not broken:		
1206 00 10	--- Of seed quality	kg.	
1206 00 90	--- Other	kg.	
1207	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN		
1207 10	- Palm nuts and kernels:		
1207 10 10	--- Of seed quality	kg.	
1207 10 90	--- Other	kg.	
1207 20	- Cotton seeds:		
1207 20 10	--- Of seed quality	kg.	
1207 20 90	--- Other	kg.	
1207 30	- Castor oil seeds:		
1207 30 10	--- Of seed quality	kg.	
1207 30 90	--- Other	kg.	
1207 40	- Sesamum seeds:		
1207 40 10	--- Of seed quality	kg.	
1207 40 90	--- Other	kg.	
1207 50	- Mustard seeds:		
1207 50 10	--- Of seed quality	kg.	
1207 50 90	--- Other	kg.	
1207 60	- Safflower seeds:		
1207 60 10	--- Of seed quality	kg.	
1207 60 90	--- Other	kg.	
	- Other:		
1207 91 00	--- Poppy seeds	kg.	
1207 99	--- Other:		
1207 99 10	---- Ajams	kg.	
1207 99 20	---- Mango kernel	kg.	
1207 99 30	---- Niger seed	kg.	
1207 99 40	---- Kokam	kg.	
1207 99 90	---- Other	kg.	
1208	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD		
1208 10 00	- Of soya beans	kg.	
1208 90 00	- Other	kg.	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>1209</b>	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING		
1209 10 00	- Sugar beet seed	kg.	
	- <i>Seeds of forage plants:</i>		
1209 21 00	-- Lucerne ( <i>alfalfa</i> ) seed	kg.	
1209 22 00	-- Clover ( <i>Trifolium spp.</i> ) seed	kg.	
1209 23 00	-- Fescue seed	kg.	
1209 24 00	-- Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed	kg.	
1209 25 00	-- Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed	kg.	
1209 26 00	-- Timothy grass seed	kg.	
1209 29	-- <i>Other:</i>		
1209 29 10	--- Australian lupin seeds	kg.	
1209 29 90	--- Other	kg.	
1209 30 00	- Seeds of herbaceous plants cultivated principally for their flowers	kg.	
	- <i>Other:</i>		
1209 91	-- <i>Vegetable seeds:</i>		
1209 91 10	--- Of Cabbage	kg.	
1209 91 20	--- Of Cauliflower	kg.	
1209 91 30	--- Of Onion	kg.	
1209 91 40	--- Of Pea	kg.	
1209 91 50	--- Of Radish	kg.	
1209 91 60	--- Of Tomato	kg.	
1209 91 90	--- Other	kg.	
1209 99	-- <i>Other:</i>		
1209 99 10	--- Fruit seeds for planting or sowing	kg.	
1209 99 90	--- Other	kg.	
<b>1210</b>	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN		
1210 10 00	- Hop cones, neither ground nor powdered nor in the form of pellets	kg.	
1210 20 00	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg.	
<b>1211</b>	PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSE, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED		
1211 10 00	- Liquorice roots	kg.	
1211 20 00	- Ginseng roots	kg.	
1211 30 00	-		
1211 40 00	-		
1211 90	- <i>Other:</i>		
	--- <i>Seeds:</i>		
1211 90 11	---- Ambrette seeds	kg.	
1211 90 12	---- Nuxvomica, dried ripe seeds	kg.	
1211 90 13	---- Psyllium seed ( <i>isobgul</i> )	kg.	
1211 90 14	---- Neem seed	kg.	
1211 90 15	---- Jojoba seed	kg.	
1211 90 19	---- Other	kg.	
	--- <i>Leaves, powder, flowers and pods:</i>		
1211 90 21	---- Belladonna leaves	kg.	
1211 90 22	---- Senna leaves and pods	kg.	
1211 90 23	---- Neem leaves, powder	kg.	
1211 90 24	---- Gymnema powder	kg.	
1211 90 25	---- Cubeb powder	kg.	
1211 90 26	---- Pyrethrum	kg.	
1211 90 29	---- Other	kg.	
	--- <i>Bark, husk and rind:</i>		
1211 90 31	---- Cascara sagrada bark	kg.	



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1211 90 32	---- Psyllium husk ( <i>isobgul husk</i> )	kg.	
1211 90 33	---- Gamboge fruit rind	kg.	
1211 90 39	---- Other	kg.	
	---- <i>Roots and rhizomes:</i>		
1211 90 41	---- Belladonna roots	kg.	
1211 90 42	---- Galangal rhizomes and roots	kg.	
1211 90 43	---- Ipecac dried rhizome and roots	kg.	
1211 90 44	---- Serpentina roots ( <i>rowwalfia serpentina</i> and other species of <i>rowwalfias</i> )	kg.	
1211 90 45	---- Zedovary roots	kg.	
1211 90 46	---- Kuth root	kg.	
1211 90 47	---- Sarasaparilla roots	kg.	
1211 90 48	---- Sweet flag rhizomes	kg.	
1211 90 49	---- Other	kg.	
1211 90 50	--- Sandalwood chips and dust	kg.	
1211 90 60	--- Vinca rosea herbs	kg.	
1211 90 70	--- Mint including leaves (all species)	kg.	
1211 90 80	--- Agarwood	kg.	
	--- <i>Other:</i>		
1211 90 91	---- Chirata	kg.	
1211 90 92	---- Tukmaria	kg.	
1211 90 93	---- Unab (Indian Jujuba or Chinese dates)	kg.	
1211 90 94	---- Basil, hyssop, rosemary, sage and savory	kg.	
1211 90 95	---- Lovage	kg.	
1211 90 96	---- Garcinia	kg.	
1211 90 99	---- Other	kg.	
1212	LOCUST BEANS, SEaweEDS AND OTHER ALGAE, SUGAR BEET AND SUGARCANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND, FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY <i>Ci-chorium intybus sativum</i> ) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1212 10	- <i>Locust beans, including locust bean seeds:</i>		
1212 10 10	--- Of seed quality	kg.	
1212 10 90	--- Other	kg.	
1212 20	- <i>Seaweeds and other algae:</i>		
1212 20 10	--- Seaweeds	kg.	
1212 20 90	--- Other algae	kg.	
1212 30	- <i>Apricot, peach (including nectarine) or plum stones and kernels:</i>		
1212 30 10	--- Apricot kernels	kg.	
1212 30 90	--- Other	kg.	
	- <i>Other:</i>		
1212 91 00	-- Sugar beet	kg.	
1212 99	-- <i>Other:</i>		
1212 99 10	--- Kokam (cocum) flowers	kg.	
1212 99 20	--- Mohua flowers	kg.	
1212 99 90	--- Other	kg.	
1213 00 00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	kg.	
1214	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE ( <i>alfalfa</i> ), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS		
1214 10 00	- Lucerne ( <i>alfalfa</i> ) meal and pellets	kg.	
1214 90 00	- Other	kg.	

## CHAPTER 13

*Lac; gums, resins and other vegetable saps and extracts*

## NOTES

1. Heading 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops and extract of aloes.

The heading does not apply to:

(a) liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 1704);

(b) malt extract (heading 1901);

(c) extracts of coffee, tea or mate (heading 2101);

(d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

(e) camphor, glycyrrhizin or other products of heading 2914 or 2938;

(f) concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);

(g) medicaments of heading 3003 or 3004 or blood - grouping reagents (heading 3006);

(h) tanning or dyeing extracts (heading 3201 or 3203);

(i) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

(j) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

2. This Chapter does not include extract of opium.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1301	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)		
1301 10	- Lac:		
1301 10 10	--- Shellac	kg.	16%
1301 10 20	--- Seed lac	kg.	16%
1301 10 30	--- Stick lac	kg.	16%
1301 10 40	--- Dewaxed and decolourised lac	kg.	16%
1301 10 50	--- Bleached lac	kg.	16%
1301 10 60	--- Gasket lac	kg.	16%
1301 10 70	--- Button lac	kg.	16%
1301 10 80	--- Garnet lac	kg.	16%
1301 10 90	--- Other	kg.	16%
1301 20 00	- Gum Arabic	kg.	16%
1301 90	- Other:		
	--- Natural gums:		
1301 90 11	---- Asian gum	kg.	16%
1301 90 12	---- African gum	kg.	16%
1301 90 13	---- Asafoetida	kg.	16%
1301 90 14	---- Benjamin ras	kg.	16%
1301 90 15	---- Benjamin cowrie	kg.	16%
1301 90 16	---- Karaya gum (Indian tragacanth) hastab	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1301 90 17	---- Tragacanth (adraganth)	kg.	16%
1301 90 18	---- Storax	kg.	16%
1301 90 19	---- Other	kg.	16%
	--- Resins:		
1301 90 21	---- Copal	kg.	16%
1301 90 22	---- Dammar batu	kg.	16%
1301 90 29	---- Other	kg.	16%
	--- Gum resins:		
1301 90 31	---- Myrrh	kg.	16%
1301 90 32	---- Oilbanum or frankincense	kg.	16%
1301 90 33	---- Mastic gum	kg.	16%
1301 90 34	---- Xanthium gum	kg.	16%
1301 90 39	---- Other	kg.	16%
	--- Oleoresins:		
1301 90 41	---- Of seeds	kg.	16%
1301 90 42	---- Of fruits	kg.	16%
1301 90 43	---- Of leaves	kg.	16%
1301 90 44	---- Of spices	kg.	16%
1301 90 45	---- Of flowers	kg.	16%
1301 90 46	---- Of roots	kg.	16%
1301 90 49	---- Other	kg.	16%
1302	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS		
	- Vegetable saps and extracts :		
1302 11 00	--		
1302 12 00	-- Of liquorice	kg.	16%
1302 13 00	-- Of hops	kg.	16%
1302 14 00	-- Of pyrethrum or of the roots of plants containing rotenone	kg.	16%
1302 19	-- Other:		
	--- Extracts:		
1302 19 11	---- Of belladonna	kg.	16%
1302 19 12	---- Of cascara sagrada	kg.	16%
1302 19 13	---- Of nuxvomica	kg.	16%
1302 19 14	---- Of ginseng (including powder)	kg.	16%
1302 19 15	---- Of agarose	kg.	16%
1302 19 16	---- Of neem	kg.	16%
1302 19 17	---- Of gymnema	kg.	16%
1302 19 18	---- Of garcinia or gomboge	kg.	16%
1302 19 19	---- Other	kg.	16%
1302 19 20	--- Cashew shell liquid (CNSL), crude	kg.	16%
1302 19 30	--- Purified and distilled CNSL (Cardanol)	kg.	16%
1302 19 90	--- Other	kg.	16%
1302 20 00	- Pectic substances, pectinates and pectates	kg.	16%
	- Mucilages and thickeners, whether or not modified, derived from vegetable products :		
1302 31 00	-- Agar-agar	kg.	16%
1302 32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:		
1302 32 10	--- Guar meal	kg.	16%
1302 32 20	--- Guar gum refined split	kg.	16%
1302 32 30	--- Guar gum treated and pulverised	kg.	16%
1302 32 40	--- Kappa carrageenan	kg.	16%
1302 32 90	--- Other	kg.	16%
1302 39 00	-- Other	kg.	16%

## CHAPTER 14

*Vegetable plaiting materials; vegetable products not elsewhere specified or included*

## NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI:

vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).

3. Heading 1402 does not apply to wood wool (heading 4405).

4. Heading 1403 does not apply to prepared knots or tufts for broom or brush making (heading 9603).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1401	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK)		
1401 10 00	- Bamboos	kg.	Nil
1401 20 00	- Rattans	kg.	Nil
1401 90	- Other:		
1401 90 10	--- Canes	kg.	Nil
1401 90 90	--- Other	kg.	Nil
1402 00 00	VEGETABLE MATERIALS OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING (FOR EXAMPLE, KAPOK, VEGETABLE HAIR AND EEL-GRASS), WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL	kg.	Nil
1403	VEGETABLE MATERIAL OF A KIND USED PRIMARILY IN BROOMS OR IN BRUSHES (FOR EXAMPLE, BROOM-CORN, PIASSAVA, COUCH-GRASS AND ISTLE), WHETHER OR NOT IN HANKS OR BUNDLES		
1403 00	- Vegetable material of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles:		
1403 00 10	--- Palm fibres for brushes	kg.	Nil
1403 00 90	--- Other	kg.	Nil
1404	VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED		
1404 10	- Raw vegetable materials of a kind used primarily in dyeing or tanning:		
	--- Henna:		
1404 10 11	---- Henna leaves	kg.	Nil
1404 10 19	---- Henna powder	kg.	Nil



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1404 10 20	--- Red sandalwood powder	kg.	Nil
1404 10 30	--- Safflower (including bastard saffron)	kg.	Nil
1404 10 40	--- Dyeing substances, excluding turmeric	kg.	Nil
1404 10 50	--- Gallnuts	kg.	Nil
	--- <i>Myrobalans:</i>		
1404 10 61	---- Amla (embelica linn)	kg.	Nil
1404 10 69	---- Other	kg.	Nil
1404 10 70	--- Wattle bark (mimosa bark)	kg.	Nil
1404 10 90	--- Other tanning substances	kg.	Nil
1404 20 00	- Cotton linters	kg.	Nil
1404 90	- <i>Other:</i>		
1404 90 10	--- Bidi wrapper leaves (tendu)	kg.	Nil
	--- <i>Soap-nuts:</i>		
1404 90 21	---- Powder	kg.	Nil
1404 90 29	---- Other	kg.	Nil
1404 90 30	--- Hard seeds, pips, hulls and nuts, of a kind used primarily for carving	kg.	Nil
1404 90 40	--- Betel leaves	kg.	Nil
1404 90 50	--- Indian katha	kg.	Nil
1404 90 60	--- Coconut shell, unworked	kg.	Nil
1404 90 70	--- Rudraksha seeds	kg.	Nil
1404 90 90	--- Other	kg.	Nil

## SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

## CHAPTER 15

*Animal or vegetable fats and oils and their cleavage products; prepared edible fats;  
animal or vegetable waxes*

## NOTES

1. This Chapter does not cover :
  - (a) pig fat or poultry fat of heading 0209;
  - (b) cocoa butter, fat or oil (heading 1804);
  - (c) edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);
  - (d) greaves (heading 2301) or residues of headings 2304 to 2306;
  - (e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) factice derived from oils (heading 4002).
2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).
3. Heading 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.
5. In relation to the products of heading 1507 or 1508 or 1509 or 1510 or 1511 or 1512 or 1513 or 1514 or 1515 or 1518; or sub-heading 1516 20 or 1517 90; or tariff item 1517 10 10 or 1517 10 21 or 1517 10 29, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

## SUB-HEADING NOTE

For the purposes of sub-headings 1514 11 and 1514 19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

## SUPPLEMENTARY NOTES

1. In this Chapter, "edible grade", in respect of a goods (i.e. edible oil) specified in Appendix B to the Prevention of Food Adulteration Rules, 1955, means the standard of quality specified for such goods in that Appendix.
2. In this Chapter, "fixed vegetable oil" means oils which cannot easily be distilled without decomposition, which are not volatile and which cannot be carried off by super-heated steam (which decomposes and saponifies them).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1501 00 00	--- PIG FATS (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503	kg.	Nil
1502	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503		
1502 00	- <i>Fats of Bovine animals, Sheep or Goats, other than those of heading 1503:</i>		
1502 00 10	--- Mutton tallow	kg.	Nil
1502 00 20	--- Fats, unrendered (excluding mutton tallow)	kg.	Nil
1502 00 30	--- Rendered or solvent extraction fats	kg.	Nil
1502 00 90	--- Other	kg.	Nil
1503 00 00	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	kg.	Nil
1504	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1504 10	- <i>Fish liver oils and their fractions:</i>		
1504 10 10	--- Cod liver oil	kg.	Nil
	--- <i>Other:</i>		
1504 10 91	---- Squid liver oil	kg.	Nil
1504 10 99	---- Other	kg.	Nil
1504 20	- <i>Fats and oils and their fractions of fish, other than liver oils:</i>		
1504 20 10	--- Fish body oil	kg.	Nil
1504 20 20	--- Fish lipid oil	kg.	Nil
1504 20 30	--- Sperm oil	kg.	Nil
1504 20 90	--- Other	kg.	Nil
1504 30 00	- Fats and oils and their fractions, of marine mammals	kg.	Nil
1505	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)		
1505 00	- <i>Wool grease and fatty substances derived therefrom (including lanolin):</i>		
1505 00 10	--- Wool alcohol (including lanolin alcohol)	kg.	Nil
1505 00 20	--- Wool grease, crude	kg.	Nil
1505 00 90	--- Other	kg.	Nil
1506	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1506 00	- <i>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</i>		
1506 00 10	--- Neats Foot oil and fats from bone or waste	kg.	Nil
1506 00 90	--- Other	kg.	Nil
1507	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1507 10 00	- Crude oil, whether or not degummed	kg.	8%
1507 90	- <i>Other:</i>		
1507 90 10	--- Edible grade	kg.	8%
1507 90 90	--- Other	kg.	8%
1508	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1508 10 00	- Crude oil	kg.	8%
1508 90	- <i>Other:</i>		
1508 90 10	--- Deodorized (Salad Oil)	kg.	8%
	--- <i>Other :</i>		
1508 90 91	---- Edible grade	kg.	8%
1508 90 99	---- Other	kg.	8%
1509	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1509 10 00	- Virgin	kg.	8%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1509 90	- Other:		
1509 90 10	--- Edible grade		
1509 90 90	--- Other	kg.	8%
1510	OTHER OILS AND THEIR FRACTIONS OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 1509	kg.	8%
1510 00	- Other oils and their fractions obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509:		
1510 00 10	--- Crude oil	kg.	8%
1510 00 91	--- Other:		
1510 00 91	--- Edible grade		
1510 00 99	--- Other	kg.	8%
1511	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	kg.	8%
1511 10 00	- Crude oil		
1511 90	- Other:	kg.	8%
1511 90 10	--- Refined bleached deodorised palm oil	kg.	8%
1511 90 20	--- Refined bleached deodorised palmolein	kg.	8%
1511 90 90	--- Other	kg.	8%
1512	SUNFLOWER SEED, SAFFLOWER OR COTTON SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	kg.	8%
	- Sunflower seed or safflower oil and fractions thereof:		
1512 11	-- Crude oil:		
1512 11 10	--- Sunflower seed oil	kg.	8%
1512 11 20	--- Safflower seed oil (kardi seed oil)	kg.	8%
1512 19	-- Other:		
1512 19 10	--- Sunflower oil, edible grade	kg.	8%
1512 19 20	--- Sunflower oil, non-edible grade (other than crude oil)	kg.	8%
1512 19 30	--- Saffola oil, edible grade	kg.	8%
1512 19 40	--- Saffola oil, non-edible grade	kg.	8%
1512 19 90	--- Other	kg.	8%
	- Cotton-seed oil and its fractions:		
1512 21 00	-- Crude oil, whether or not gossypol has been removed	kg.	8%
1512 29	-- Other:		
1512 29 10	--- Edible grade		
1512 29 90	--- Other	kg.	8%
1513	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	kg.	8%
	- Coconut (copra) oil and its fractions:		
1513 11 00	-- Crude oil	kg.	8%
1513 19 00	-- Other	kg.	8%
	- Palm kernel or babassu oil and fractions thereof:		
1513 21	-- Crude Oil:		
1513 21 10	--- Palm kernel oil	kg.	8%
1513 21 20	--- Babassu oil	kg.	8%
1513 29	-- Other:		
1513 29 10	--- Palm kernel oil and its fractions	kg.	8%
1513 29 20	--- Babassu oil and its fractions edible grade	kg.	8%
1513 29 30	--- Babassu oil and its fractions, other than edible grade	kg.	8%
1513 29 90	--- Other	kg.	8%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1514	RAPE, COLZA OR MUSTARD OIL AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	- <i>Low erucic acid rape or colza oil and its fractions:</i>		
1514 11	-- <i>Crude oil:</i>		
1514 11 10	--- Colza oil	kg.	8%
1514 11 20	--- Rape oil	kg.	8%
1514 11 90	--- Other	kg.	8%
1514 19	-- <i>Other:</i>		
1514 19 10	--- Refined colza oil of edible grade	kg.	8%
1514 19 20	--- Refined rapeseed oil of edible grade	kg.	8%
1514 19 90	--- Other	kg.	8%
	- <i>Other:</i>		
1514 91	-- <i>Crude oil:</i>		
1514 91 10	--- Colza oil	kg.	8%
1514 91 20	--- Mustard oil	kg.	8%
1514 91 90	--- Rapeseed oil	kg.	8%
1514 99	-- <i>Other:</i>		
1514 99 10	--- Refined colza oil of edible grade	kg.	8%
1514 99 20	--- Refined mustard oil of edible grade	kg.	8%
1514 99 30	--- Refined rapeseed oil of edible grade	kg.	8%
1514 99 90	--- Other	kg.	8%
1515	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	- <i>Linseed oil and its fractions :</i>		
1515 11 00	-- Crude oil	kg.	8%
1515 19	-- <i>Other:</i>		
1515 19 10	--- Edible grade	kg.	8%
1515 19 90	--- Other	kg.	8%
	- <i>Maize (Corn) oil and its fractions:</i>		
1515 21 00	-- Crude oil	kg.	8%
1515 29	-- <i>Other:</i>		
1515 29 10	--- Edible grade	kg.	8%
1515 29 90	--- Other	kg.	8%
1515 30	- <i>Castor oil and its fractions:</i>		
1515 30 10	--- Edible grade	kg.	8%
1515 30 90	--- Other	kg.	8%
1515 40 00	- Tung oil and its fractions	kg.	8%
1515 50	- <i>Sesame oil and its fractions:</i>		
1515 50 10	--- Crude oil	kg.	8%
	--- <i>Other:</i>		
1515 50 91	---- Edible grade	kg.	8%
1515 50 99	---- Other	kg.	8%
1515 90	- <i>Other:</i>		
1515 90 10	--- Fixed vegetable oils, namely the following: chul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	kg.	8%
1515 90 20	--- Fixed vegetable oils, namely the following: neem seed oil, karanj oil, silk cotton seed oil, khakhon oil, water melon oil, kusum oil, rubber seed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil	kg.	8%
1515 90 30	--- Fixed vegetable oils, namely the following : cardamom oil, chillies or capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil	kg.	8%
1515 90 40	--- Fixed vegetable oils of edible grade namely the following: mango-kernel oil, mahua oil, rice bran oil	kg.	8%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- Other:		
1515 90 91	---- Edible grade	kg.	8%
1515 90 99	---- Other	kg.	8%
1516	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED		
1516 10 00	- Animal fats and oils and their fractions	kg.	Nil
1516 20	- Vegetable fats and oils and their fractions:		
	--- Cotton Seed oil:		
1516 20 11	---- Edible grade	kg.	8%
1516 20 19	---- Other	kg.	8%
	--- Groundnut oil:		
1516 20 21	---- Edible grade	kg.	8%
1516 20 29	---- Other	kg.	8%
	--- Hydrogenated castor oil (opal-wax):		
1516 20 31	---- Edible grade	kg.	8%
1516 20 39	---- Other	kg.	8%
	--- Other:		
1516 20 91	---- Edible grade	kg.	8%
1516 20 99	---- Other	kg.	8%
1517	MARGARINE, EDIBLE MIXTURE OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING 1516		
1517 10	- Margarine, excluding liquid margarine:		
1517 10 10	--- Of animal origin	kg.	8%
	--- Of vegetable origin:		
1517 10 21	---- Edible grade	kg.	8%
1517 10 22	---- Linosyn	kg.	16%
1517 10 29	---- Other	kg.	8%
1517 90	- Other:		
1517 90 10	--- Sal fat (processed or refined)	kg.	8%
1517 90 20	--- Peanut butter	kg.	8%
1517 90 30	--- Imitation lard of animal origin	kg.	8%
1517 90 40	--- Imitation lard of vegetable origin	kg.	8%
1517 90 90	--- Other	kg.	8%
1518	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 1516; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1518 00	- Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:		
	--- Linseed oil:		
1518 00 11	---- Edible grade	kg.	8%
1518 00 19	---- Other	kg.	8%
	--- Castor oil, dehydrated:		
1518 00 21	---- Edible grade	kg.	8%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1518 00 29	---- Other	kg.	8%
	---- <i>Other vegetable oil and its fats:</i>		
1518 00 31	---- Edible grade	kg.	8%
1518 00 39	---- Other	kg.	8%
1518 00 40	---- Other	kg.	8%
1520 00 00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	kg.	16%
1521	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACEI, WHETHER OR NOT REFINED OR COLOURED		
1521 10	- <i>Vegetable Waxes:</i>		
	---- <i>Carnauba Waxes:</i>		
1521 10 11	---- Edible wax for waxing fresh fruits and vegetables	kg.	16%
1521 10 19	---- Other	kg.	16%
1521 10 90	---- Other	kg.	16%
1521 90	- <i>Other:</i>		
1521 90 10	--- Beewax whether or not coloured	kg.	16%
1521 90 20	--- Shellac wax whether or not coloured	kg.	16%
1521 90 90	--- Other	kg.	16%
1522	DEGRAS: RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES		
1522 00	- <i>Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes:</i>		
1522 00 10	--- Degras	kg.	16%
1522 00 20	--- Soap stocks	kg.	16%
1522 00 90	--- Other	kg.	16%

## SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

## NOTES

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

2. In this Section the expression, "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister) designed to hold a predetermined quantity or number.

## CHAPTER 16

*Preparations of meat, of fish or of crustaceans, molluscs  
or other aquatic invertebrates*

## NOTES

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103 or 2104.

3. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

4. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

## SUB-HEADING NOTES

1. For the purposes of sub-heading 1602 10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This sub-heading takes precedence over all other sub-headings of heading 1602.

2. The fish and crustaceans specified in the sub-headings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1601 00 00	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	kg.	16%
1602	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD		
1602 10 00	- Homogenised preparations	kg.	16%
1602 20 00	- Of liver of any animal	kg.	16%
	- <i>Of poultry of heading 0105:</i>		
1602 31 00	-- Of turkeys	kg.	16%
1602 32 00	-- Of fowls of the species <i>Gallus domesticus</i>	kg.	16%
1602 39 00	-- Other	kg.	16%
	- <i>Of swine:</i>		
1602 41 00	-- Hams and cuts thereof	kg.	16%
1602 42 00	-- Shoulders and cuts thereof	kg.	16%
1602 49 00	-- Other, including mixtures	kg.	16%
1602 50 00	- Of bovine animals	kg.	16%
1602 90 00	- Other, including preparations of blood of any animal	kg.	16%
1603	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES		
1603 00	- <i>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:</i>		
1603 00 10	--- Extracts and juices of meat	kg.	16%
1603 00 20	--- Extracts of fish	kg.	16%
1603 00 90	--- Other	kg.	16%
1604	PREPARED OR PRESERVED FISH, CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS		
	- <i>Fish, whole or in pieces, but not minced:</i>		
1604 11 00	-- Salmon	kg.	16%
1604 12	-- <i>Herrings:</i>		
1604 12 10	--- Pickled	kg.	16%
1604 12 90	--- Other	kg.	16%
1604 13	-- <i>Sardines, sardinella and brisling or sprats:</i>		
1604 13 10	--- Sardines, sardinella and brisling	kg.	16%
1604 13 20	--- Sprats	kg.	16%
1604 14	-- <i>Tunan, skipjack and bonito (Sarda spp.):</i>		
1604 14 10	--- Tunas	kg.	16%
1604 14 90	--- Other	kg.	16%
1604 15 00	-- Mackerel	kg.	16%
1604 16 00	-- Anchovies	kg.	16%
1604 19 00	-- Other	kg.	16%
1604 20 00	- Other prepared or preserved fish	kg.	16%
1604 30 00	- Caviar and caviar substitutes	kg.	16%
1605	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED		
1605 10 00	- Crab	kg.	16%
1605 20 00	- Shrimps and prawns	kg.	16%
1605 30 00	- Lobster	kg.	16%
1605 40 00	- Other crustaceans	kg.	16%
1605 90	- <i>Other:</i>		
1605 90 10	--- Clams	kg.	16%
1605 90 20	--- Squid, octopus and cuttlefish	kg.	16%
1605 90 30	--- Oysters	kg.	16%
1605 90 90	--- Other	kg.	16%



## CHAPTER 17

*Sugars and sugar confectionery*

## NOTES

## 1. This Chapter does not cover:

- (a) sugar confectionery containing cocoa (heading 1806);
- (b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
- (c) medicaments or other products of Chapter 30.

## 2. For the purposes of this Chapter,—

(a) "khandsari sugar" means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed;

(b) "palmyra sugar" means sugar manufactured from the juice of the palmyra palm or from jaggery obtained by boiling the juice of the palmyra palm.

3. In relation to products of heading 1702, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

## SUB-HEADING NOTES

1. For the purposes of sub-headings 1701.11 and 1701 12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree.

2. For the purposes of sub-heading 1701 11 or 1701 12 or 1701 91, "sugar" means any form of sugar in which the sucrose content, if expressed as a percentage of the material dried to constant weight at 105°C would be more than 90.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1701	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM		
	Raw sugar not containing added flavouring or colouring matter :		
1701 11	-- Cane sugar:		
1701 11 10	--- Cane jaggery	kg.	16%
1701 11 20	--- Khandasari sugar	kg.	Nil
1701 11 90	--- Other	kg.	16%
1701 12 00	-- Beet sugar	kg.	16%
	Other :		
1701 91 00	-- Refined sugar containing added flavouring or colouring matter	kg.	16%
1701 99	-- Other:		
1701 99 10	--- Sugar cubes	kg.	16%
1701 99 90	--- Other	kg.	16%
1702	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	WITH NATURAL HONEY; CARAMEL		
1702 11	- Lactose and lactose syrup:		
	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:		
1702 11 10	--- In solid form	kg.	16%
1702 11 90	--- Other	kg.	16%
1702 19	-- Other:		
1702 19 10	--- In solid form	kg.	16%
1702 19 90	--- Other	kg.	16%
1702 20	- Maple sugar and maple syrup:		
1702 20 10	--- In solid form	kg.	16%
1702 20 90	--- Other	kg.	16%
1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:		
1702 30 10	--- Glucose, liquid	kg.	16%
1702 30 20	--- Glucose, solid	kg.	16%
	--- Dextrose:		
1702 30 31	---- In solid form	kg.	16%
1702 30 39	---- Other	kg.	16%
1702 40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:		
1702 40 10	--- Glucose, liquid	kg.	16%
1702 40 20	--- Glucose, solid	kg.	16%
	--- Dextrose:		
1702 40 31	---- In solid form	kg.	16%
1702 40 39	---- Other	kg.	16%
1702 50 00	- Chemically pure fructose	kg.	16%
1702 60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:		
1702 60 10	--- In solid form	kg.	16%
1702 60 90	--- Other	kg.	16%
1702 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
1702 90 10	--- Palmyra sugar	kg.	Nil
1702 90 20	--- Chemically pure maltose	kg.	16%
1702 90 30	--- Artificial honey, whether or not mixed with natural honey	kg.	16%
1702 90 40	--- Caramel	kg.	16%
1702 90 50	--- Insulin syrup	kg.	16%
1702 90 90	--- Other	kg.	16%
1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR		
1703 10 00	- Cane molasses	kg.	Rs. 500 per tonne
1703 90	- Other:		
1703 90 10	--- Molasses, edible	kg.	Rs. 500 per tonne
1703 90 90	--- Other	kg.	Rs. 500 per tonne
1704	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA		
1704 10 00	- Chewing gum, whether or not sugar coated	kg.	16%
1704 90	- Other:		
1704 90 10	--- Jelly confectionery	kg.	16%
1704 90 20	--- Boiled sweets, whether or not filled	kg.	16%
1704 90 30	--- Toffees, caramels and similar sweets	kg.	16%
1704 90 90	--- Other	kg.	16%

## CHAPTER 18

*Cocoa and cocoa preparations*

## NOTES

1. This Chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.

2. Heading 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

3. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Units	Rate of duty
(1)	(2)	(3)	(4)
1801 00 00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	kg.	16%
1802 00 00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	kg.	16%
1803	COCOA PASTE, WHETHER OR NOT DEFATTED		
1803 10 00	- Not defatted	kg.	16%
1803 20 00	- Wholly or partly defatted	kg.	16%
1804 00 00	COCOA BUTTER, FAT AND OIL	kg.	16%
1805 00 00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	kg.	16%
1806	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA		
1806 10 00	- Cocoa powder, containing added sugar or other sweetening matter	kg.	16%
1806 20 00	- Other preparations in blocks, slabs or bars weighing more than 2 kg. or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg.	kg.	16%
	- Other, in blocks, slabs or bars :		
1806 31 00	-- Filled	kg.	16%
1806 32 00	-- Not filled	kg.	16%
1806 90	- Other:		
1806 90 10	--- Chocolate and chocolate products	kg.	16%
1806 90 20	--- Sugar confectionery containing cocoa	kg.	16%
1806 90 30	--- Spreads containing cocoa	kg.	16%
1806 90 40	--- Preparations containing cocoa for making beverages	kg.	16%
1806 90 90	--- Other	kg.	16%

## CHAPTER 19

*Preparations of cereals, flour, starch or milk; pastrycooks' products*

## NOTES

## 1. This Chapter does not cover :

(a) except in the case of stuffed products of heading 1902, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or

(c) medicaments or other products of Chapter 30.

## 2. For the purposes of heading 1901:

(a) the term "groats" means cereal groats of Chapter 11;

(b) the terms "flour" and "meal" mean :

(1) cereal flour and meal of Chapter 11, and

(2) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).

3. Heading 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).

4. For the purposes of heading 1904, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of, or Notes to, Chapter 10 or 11.

5. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1901	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1901 10	- Preparations for infant use, put up for retail sale:		
1901 10 10	--- Malted milk (including powder)	kg.	Nil
1901 10 90	--- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	kg.	16%
1901 90	- <i>Other:</i>		
1901 90 10	--- Malt extract	kg.	16%
1901 90 90	--- Other	kg.	16%
1902	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED		
	- <i>Uncooked pasta, not stuffed or otherwise prepared:</i>		
1902 11 00	-- Containing eggs	kg.	16%
1902 19 00	-- Other	kg.	16%
1902 20	- <i>Stuffed pasta, whether or not cooked or otherwise prepared:</i>		
1902 20 10	--- Cooked	kg.	16%
1902 20 90	--- Other	kg.	16%
1902 30	- <i>Other Pasta:</i>		
1902 30 10	--- Dried	kg.	16%
1902 30 90	--- Other	kg.	16%
1902 40	- <i>Couscous:</i>		
1902 40 10	--- Unprepared	kg.	16%
1902 40 90	--- Other	kg.	16%
1903 00 00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	kg.	Nil
1904	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS [OTHER THAN MAIZE (CORN)] IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1904-10	- <i>Prepared foods obtained by the swelling or roasting of cereals or cereal products:</i>		
1904 10 10	--- Corn flakes	kg.	16%
1904 10 20	--- Paws, Mudi and the like	kg.	16%
1904 10 30	--- Bulgur wheat	kg.	16%
1904 10 90	--- Other	kg.	16%
1904 20 00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg.	16%
1904 30 00	- Bulgur wheat	kg.	16%
1904 90 00	- Other	kg.	16%
1905	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS		
1905 10 00	- Crispbread	kg.	Nil
1905 20 00	- Gingerbread and the like	kg.	Nil
	- <i>Sweet biscuits; waffles and wafers:</i>		
1905 31 00	-- Sweet biscuits	kg.	16%
1905 32	-- <i>Waffles and wafers:</i>		
	--- <i>Communion wafers:</i>		
1905 32 11	---- Coated with chocolate or containing chocolate	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1905 32 19 ----	Other	kg.	16%
1905 32 90 ---	Other	kg.	16%
1905 40 00 .-	Rusks, toasted bread and similar toasted products	kg.	Nil
1905 90 --	Other:		
1905 90 10 ---	Pastries and cakes	kg.	16%
1905 90 20 ---	Biscuits not elsewhere specified or included	kg.	16%
1905 90 30 ---	Extruded or expanded products, savoury or salted	kg.	Nil
1905 90 40 ---	Papad	kg.	Nil
1905 90 90 ---	Other	kg.	Nil

## CHAPTER 20.

*Preparations of vegetables, fruit, nuts or other parts of plants*

## NOTES

## 1. This Chapter does not cover :

(a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or

(c) homogenised composite food preparations of heading 2104.

2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).

3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).

4. Tomato juice, the dry weight content of which is 7% or more is to be classified in heading 2002.

5. For the purposes of heading 2007, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6. For the purposes of heading 2009, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% volume.

7. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

8. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

## SUB-HEADING NOTES

1. For the purposes of sub-heading 2005 10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Sub-heading 2005 10 takes precedence over all other sub-headings of heading 2005.

2. For the purposes of sub-heading 2007 10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Sub-heading 2007 10 takes precedence over all other sub-headings of heading 2007.

3. For the purposes of sub-headings 2009 12, 2009 21, 2009 31, 2009 41, 2009 61 and 2009 71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2001	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID		
2001 10 00	- Cucumbers and gherkins	kg.	16%
2001 90 00	- Other	kg.	16%
2002	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID		
2002 10 00	- Tomatoes, whole or in pieces	kg.	16%
2002 90 00	- Other	kg.	16%
2003	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID		
2003 10 00	- Mushrooms of the genus <i>Agaricus</i>	kg.	16%
2003 20 00	- Truffles	kg.	16%
2003 90 00	- Other	kg.	16%
2004	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 2006		
2004 10 00	- Potatoes	kg.	16%
2004 90 00	- Other vegetables and mixtures of vegetables	kg.	16%
2005	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 2006		
2005 10 00	- Homogenised vegetables	kg.	16%
2005 20 00	- Potatoes	kg.	16%
2005 40 00	- Peas ( <i>pisum, sativum</i> )	kg.	16%
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):		
2005 51 00	-- Beans, shelled	kg.	16%
2005 59 00	-- Other	kg.	16%
2005 60 00	- Asparagus	kg.	16%
2005 70 00	- Olives	kg.	16%
2005 80 00	- Sweet corn ( <i>Zea mays var. saccharata</i> )	kg.	16%
2005 90 00	- Other vegetables and mixtures of vegetables	kg.	16%
2006 00 00	VEGETABLES, FRUITS, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)		
2007	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
2007 10 00	- Homogenised preparations	kg.	16%
	- Other:		
2007 91 00	-- Citrus fruit	kg.	16%
2007 99	-- Other:		
2007 99 10	--- Mango	kg.	16%
2007 99 20	--- Guava	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2007 99 30	--- Pine apple	kg.	16%
2007 99 40	--- Apple	kg.	16%
2007 99 90	--- Other	kg.	16%
2008	FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED		
	- <i>Nuts, ground-nuts and other seeds, whether or not mixed together :</i>		
2008 11 00	-- Ground-nuts	kg.	16%
2008 19	-- <i>Other, including mixtures:</i>		
2008 19 10	--- Cashew nut, roasted, salted or roasted and salted	kg.	16%
2008 19 20	--- Other roasted nuts and seeds	kg.	16%
2008 19 30	--- Other nuts, otherwise prepared or preserved	kg.	16%
2008 19 40	--- Other roasted and fried vegetable products	kg.	16%
2008 19 90	--- Other	kg.	16%
2008 20 00	- Pineapples	kg.	16%
2008 30	- <i>Citrus fruit:</i>		
2008 30 10	--- Orange	kg.	16%
2008 30 90	--- Other	kg.	16%
2008 40 00	- Pears	kg.	16%
2008 50 00	- Apricots	kg.	16%
2008 60 00	- Cherries	kg.	16%
2008 70 00	- Peaches, including nectarines	kg.	16%
2008 80 00	- Strawberries	kg.	16%
	- <i>Other, including mixtures other than those of sub-heading 2008 19 :</i>		
2008 91 00	-- Palm hearts	kg.	16%
2008 92 00	-- Mixtures	kg.	16%
2008 99	-- <i>Other:</i>		
	--- <i>Squash :</i>		
2008 99 11	---- Mango	kg.	16%
2008 99 12	---- Lemon	kg.	16%
2008 99 13	---- Orange	kg.	16%
2008 99 14	---- Pineapple	kg.	16%
2008 99 19	---- Other	kg.	16%
	--- <i>Other :</i>		
2008 99 91	---- Fruit cocktail	kg.	16%
2008 99 92	---- Grapes	kg.	16%
2008 99 93	---- Apples	kg.	16%
2008 99 94	---- Guava	kg.	16%
2008 99 99	---- Other	kg.	16%
2009	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
	- <i>Orange juice :</i>		
2009 11 00	-- Frozen	kg.	16%
2009 12 00	-- Not frozen, of a Brix value not exceeding 20	kg.	16%
2009 19 00	-- Other	kg.	16%
	- <i>Grapefruit juice:</i>		
2009 21 00	-- Of a Brix value not exceeding 20	kg.	16%
2009 29 00	-- Other	kg.	16%
	- <i>Juice of any other single citrus fruit:</i>		
2009 31 00	-- Of a Brix value not exceeding 20	kg.	16%
2009 39 00	-- Other	kg.	16%
	- <i>Pineapple juice:</i>		
2009 41 00	-- Of a Brix value not exceeding 20	kg.	16%
2009 49 00	-- Other	kg.	16%
2009 50 00	- Tomato juice	kg.	16%
	- <i>Grape juice (including grape must):</i>		
2009 61 00	-- Of a Brix value not exceeding 30	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2009 69 00	-- Other	kg.	16%
	- <i>Apple juice:</i>		
2009 71 00	-- Of a Brix value not exceeding 20	kg.	16%
2009 79 00	-- Other	kg.	16%
2009 80	- <i>Juice of any other single fruit or vegetable:</i>		
2009 80 10	--- Mango juice	kg.	16%
2009 80 90	--- Other	kg.	16%
2009 90 00	- Mixtures of juices	kg.	16%



## CHAPTER 21

*Miscellaneous edible preparations*

## NOTES

1. This Chapter does not cover:

- (a) mixed vegetables of heading 0712;
- (b) roasted coffee substitutes containing coffee in any proportion (heading 0901);
- (c) flavoured tea (heading 0902);
- (d) spices or other products of headings 0904 to 0910;
- (e) food preparations, other than the products described in heading 2103 or 2104, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) yeast put up as a medicament or other products of heading 3003 or 3004; or
- (g) prepared enzymes of heading 3507.

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 2101.

3. For the purposes of heading 2104, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

4. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

5. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

## SUPPLEMENTARY NOTES

1. In this Chapter, "Pan masala" means any preparation containing betel-nuts and any one or more of the following ingredients, namely:—

lime and katha (catechu), but not tobacco, whether or not containing any other ingredient, such as cardamom, copra or menthol.

2. In this Chapter, "betel-nut product known as *Supari*" means any preparation containing betel-nuts, but not containing any one or more of the following ingredients, namely:

lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol.

3. For the purposes of tariff item 2106 90 11, the expression "Sharbat" means any non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or flavoured with non-fruit flavours, such as rose, Khus, Kevara, but not including aerated preparations.

4. Tariff item 2106 90 50, *inter alia*, includes preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machines.

5. Heading 2106 (except tariff items 2106 90 20 and 2106 90 30), *inter alia*, includes:

- (a) protein concentrates and textured protein substances;
- (b) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;
- (c) preparations consisting wholly or partly of foodstuffs, used in the making of beverages of food preparations for human consumption;
- (d) powders for table creams, jellies, ice-creams and similar preparations, whether or not sweetened;
- (e) flavouring powders for making beverages, whether or not sweetened;
- (f) preparations consisting of tea or coffee and milk powder, sugar and any other added ingredients;
- (g) preparations (for example, tablets) consisting of saccharin and foodstuff, such as lactose, used for sweetening purposes;
- (h) pre-cooked rice, cooked either fully or partially and their dehydrates; and
- (i) preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juices and concentrated fruit juice with added ingredients.

6. Tariff item 2106 90 99 includes sweet meats commonly known as "Misthans" or "Mithai" or called by any other name. They also include products commonly known as "Namkeens", "mixtures", "Bhujia", "Chabena" or called by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2101	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF		
	- <i>Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</i>		
2101 11	-- <i>Extracts, essences and concentrates:</i>		
2101 11 10	--- Instant coffee, flavoured	kg.	16%
2101 11 20	--- Instant coffee, not flavoured	kg.	16%
2101 11 30	--- Coffee aroma	kg.	16%
2101 11 90	--- Other	kg.	16%
2101 12 00	-- Preparations with basis of extracts, essences, concentrates or with a basis of coffee	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2101 20	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:		
2101 20 10	--- Instant tea	kg.	16%
2101 20 20	--- Quick brewing black tea	kg.	16%
2101 20 30	--- Tea aroma	kg.	16%
2101 20 90	--- Other	kg.	16%
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:		
2101 30 10	--- Roasted chicory	kg.	Nil
2101 30 20	--- Roasted coffee substitutes	kg.	Nil
2101 30 90	--- Other	kg.	Nil
2102	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 3002); PREPARED BAKING POWDERS		
2102 10	- Active yeasts:		
2102 10 10	--- Culture yeast	kg.	16%
2102 10 20	--- Baker's yeast	kg.	16%
2102 10 90	--- Other	kg.	16%
2102 20 00	- Inactive yeasts, other single-cell micro-organisms, dead	kg.	16%
2102 30 00	- Prepared baking powders	kg.	16%
2103	SAUCES AND PREPARATIONS THEREFOR, MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD		
2103 10 00	- Soya sauce	kg.	16%
2103 20 00	- Tomato ketchup and other tomato sauces	kg.	16%
2103 30 00	- Mustard flour and meal and prepared mustard	kg.	16%
2103 90	- Other:		
2103 90 10	--- Curry paste	kg.	16%
2103 90 20	--- Chilli sauce	kg.	16%
2103 90 30	--- Mayonnaise and salad dressings	kg.	16%
2103 90 40	--- Mixed, condiments and mixed seasoning	kg.	16%
2103 90 90	--- Other	kg.	16%
2104	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS		
2104 10	- Soups and broths and preparations therefor:		
2104 10 10	--- Dried	kg.	16%
2104 10 90	--- Other	kg.	16%
2104 20 00	- Homogenised composite food preparations	kg.	16%
2105 00 00	ICECREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	kg.	16%
2106	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED		
2106 10 00	- Protein concentrates and textured protein substances	kg.	16%
2106 90	- Other:		
	--- Soft drink concentrates:		
2106 90 11	---- Sharbat	kg.	16%
2106 90 19	---- Other	kg.	16%
2106 90 20	--- Pan masala	kg.	16%
2106 90 30	--- Betel nut product known as "Supari"	kg.	16%
2106 90 40	--- Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2106 90 50	--- Compound preparations for making non-alcoholic beverages	kg.	16%
2106 90 60	--- Food flavouring material	kg.	16%
2106 90 70	--- Churna for pan	kg.	16%
2106 90 80	--- Custard powder	kg.	16%
	---- Other :		
2106 90 91	---- Diabetic foods	kg.	16%
2106 90 92	---- Sterilized or pasteurized milk	kg.	Nil
2106 90 99	---- Other	kg.	16%

## CHAPTER 22

*Beverages, spirits and vinegar*

## NOTES

1. This Chapter does not cover:

(a) products falling thereunder (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);

(b) sea water (heading 2501);

(c) distilled or conductivity water or water of similar purity (heading 2851);

(d) acetic acid of concentration exceeding 10 % by weight of acetic acid (heading 2915);

(e) medicaments of heading 3003 or 3004; or

(f) perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20° C.

3. For the purposes of heading 2202, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

4. This Chapter does not cover alcoholic liquors for human consumption.

5. In relation to waters, including natural or artificial mineral waters of heading 2201 and waters, including mineral waters of heading 2202 processes, such as filtration, purification of any other process or any one or more of these processes, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

6. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2201	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW		
2201 10	- Mineral waters and aerated waters:		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2201 10 10	--- Mineral waters	l	16%
2201 10 20	--- Aerated waters	l	16%
2201 90	- Other:		
2201 90 10	--- Ice and snow	l	Nil
2201 90 90	--- Other	l	Nil
2202	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 2009		
2202 10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
2202 10 10	--- Aerated waters	l	16%
2202 10 20	--- Lemonade	l	16%
2202 10 90	--- Other	l	16%
2202 90	- Other:		
2202 90 10	--- Soya milk drinks, whether or not sweetened or flavoured	l	Nil
2202 90 20	--- Fruit pulp or fruit juice based drinks	l	16%
2202 90 30	--- Beverages containing milk	l	16%
2202 90 90	--- Other	l	16%
2203 00 00			
2204			
2204 10 00	-		
2204 21	---		
2204 21 10	---		
2204 21 20	---		
2204 21 90	---		
2204 29	---		
2204 29 10	---		
2204 29 20	---		
2204 29 90	---		
2204 30 00	-		
2205			
2205 10 00	-		
2205 90 00	-		
2206 00 00			
2207	ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH		
2207 10	-		
2207 10 11	----		
2207 10 19	----		
2207 10 90	----		
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	l	16%
2208			
2208 20	-		
2208 20 10	---		
2208 20 20	---		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2208 20 90	---		
2208 30	-		
2208 30 10	---		
2208 30 20	---		
2208 30 30	---		
2208 30 90	---		
2208 40	-		
2208 40 10	---		
2208 40 20	---		
2208 50	-		
2208 50 10	---		
2208 50 20	---		
2208 60 00	-		
2208 70	-		
2208 70 10	---		
2208 70 20	---		
2208 90	-		
2208 90 10	---		
2208 90 20	---		
2208 90 90	---		
2209	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID		
2209 00	- <i>Vinegar and substitutes for vinegar obtained from acetic acid:</i>		
2209 00 10	--- Brewed vinegar	l	16%
2209 00 20	--- Synthetic vinegar	l	16%
2209 00 90	--- Other	l	16%

## CHAPTER 23

*Residues and waste from the food industries; prepared animal fodder*

## NOTE

Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

## SUB-HEADING NOTE

For the purposes of sub-heading 2306 41, the expression "low erucic acid rape or colza seeds" means seeds as defined in sub-heading Note to Chapter 12.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2301	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES		
2301 10	- <i>Flours, meals and pellets, of meat or meat offal; greaves:</i>		
2301 10 10	--- Meat meals and pellets (including tankage)	kg.	Nil
2301 10 90	--- Other (including greaves)	kg.	Nil
2301 20	- <i>Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:</i>		
	--- <i>Fish meal, unfit for human consumption:</i>		
2301 20 11	---- In powder form	kg.	Nil
2301 20 19	---- Other	kg.	Nil
2301 20 90	--- Other	kg.	Nil
2302	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS		
2302 10	- <i>Of maize (corn):</i>		
2302 10 10	--- Maize bran	kg.	Nil
2302 10 90	--- Other	kg.	Nil
2302 20	- <i>Of rice:</i>		
2302 20 10	--- De-oiled rice bran	kg.	Nil
2302 20 20	--- Rice bran, raw	kg.	Nil
2302 20 90	--- Other	kg.	Nil
2302 30 00	- Of wheat	kg.	Nil
2302 40 00	- Of other cereals	kg.	Nil
2302 50 00	- Of leguminous plants	kg.	Nil
2303	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS		
2303 10 00	- Residues of starch manufacture and similar residues	kg.	Nil
2303 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2303 30 00	- Brewing or distilling dregs and waste	kg.	Nil
2304	OIL-CAKE AND OTHER SOLID RESIDUES WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYABEAN OIL		
2304 00	- <i>Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil:</i>		
2304 00 10	--- Oil-cake and oil-cake meal of soyabean, expeller variety	kg.	Nil
2304 00 20	--- Oil-cake of soyabean, solvent extracted (defatted) variety	kg.	Nil
2304 00 30	--- Meal of soyabean, solvent extracted (defatted)	kg.	Nil
2304 00 90	--- Other	kg.	Nil
2305	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL		
2305 00	- <i>Oil-cake, and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil:</i>		
2305 00 10	--- Oil-cake and oil-cake meal of ground-nut, expeller variety	kg.	Nil
2305 00 20	--- Oil-cake and oil-cake meal of ground-nut, solvent extracted variety (defatted)	kg.	Nil
2305 00 90	--- Other	kg.	Nil
2306	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 2304 OR 2305		
2306 10	- <i>Of cotton seeds:</i>		
2306 10 10	--- Oil-cake and oil-cake meal, decorticated, expeller variety	kg.	Nil
2306 10 20	--- Oil-cake and oil-cake meal, decorticated, solvent extracted (defatted) variety	kg.	Nil
2306 10 30	--- Oil-cake and oil-cake meal, undecorticated, expeller variety	kg.	Nil
2306 10 40	--- Oil-cake and oil-cake meal, undecorticated, solvent extracted (defatted) variety	kg.	Nil
2306 10 90	--- Other	kg.	Nil
2306 20	- <i>Of linseed:</i>		
2306 20 10	--- Oil-cake and oil-cake meal, expeller variety	kg.	Nil
2306 20 20	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	Nil
2306 20 90	--- Other	kg.	Nil
2306 30	- <i>Of sunflower seeds:</i>		
2306 30 10	--- Oil-cake and oil-cake meal, expeller variety	kg.	Nil
2306 30 20	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	Nil
2306 30 90	--- Other	kg.	Nil
2306 41 00	- <i>Of rape or colza seeds:</i>		
2306 41 00	--- Of low erucic acid rape or colza seeds	kg.	Nil
2306 49 00	--- Other	kg.	Nil
2306 50	- <i>Of coconut or copra:</i>		
2306 50 10	--- Oil-cake and oil-cake meal, expeller variety	kg.	Nil
2306 50 20	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	Nil
2306 50 90	--- Other	kg.	Nil
2306 60 00	- Of palm nuts or kernels	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2306 70 00	- Of maize (corn) germ	kg.	Nil
2306 90	- Other:		
	--- Oil-cake and oil-cake meal, expeller variety:		
2306 90 11	---- Of mowra seeds	kg.	Nil
2306 90 12	---- Of mustard seeds	kg.	Nil
2306 90 13	---- Of niger seeds	kg.	Nil
2306 90 14	---- Of sesamum seeds	kg.	Nil
2306 90 15	---- Of mango kernel	kg.	Nil
2306 90 16	---- Of sal (de-oiled)	kg.	Nil
2306 90 17	---- Of castor seeds	kg.	Nil
2306 90 18	---- Of neem seeds	kg.	Nil
2306 90 19	---- Of other seeds	kg.	Nil
	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety:		
2306 90 21	---- Of mustard seeds	kg.	Nil
2306 90 22	---- Of niger seeds	kg.	Nil
2306 90 23	---- Of cardi seeds	kg.	Nil
2306 90 24	---- Of sesamum seeds	kg.	Nil
2306 90 25	---- Of mango kernel	kg.	Nil
2306 90 26	---- Of sal (de-oiled)	kg.	Nil
2306 90 27	---- Of castor seeds	kg.	Nil
2306 90 28	---- Of neem seeds	kg.	Nil
2306 90 29	---- Of other seeds	kg.	Nil
2306 90 30	--- Residues babool seed extraction	kg.	Nil
2306 90 90	--- Other	kg.	Nil
2307 00 00	WINE LEES, ARGOL	kg.	Nil
2308 00 00	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED	kg.	Nil
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING		
2309 10 00	- Dog or cat food, put up for retail sale	kg.	Nil
2309 90	- Other:		
2309 90 10	--- Compounded animal feed	kg.	Nil
2309 90 20	--- Concentrates for compound animal feed	kg.	Nil
	--- Feeds for fish (prawn, etc.):		
2309 90 31	---- Prawn and shrimps feed	kg.	Nil
2309 90 32	---- Fish meal in powdered form	kg.	Nil
2309 90 39	---- Other	kg.	Nil
2309 90 90	--- Other	kg.	Nil



## CHAPTER 24

*Tobacco and manufactured tobacco substitutes*

## NOTES

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

2. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

3. In relation to products of heading 2401 or 2402 or 2403, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

4. In this Chapter, "Pan masala containing tobacco", commonly known as 'gutkha' or by any other name, included in tariff item 2403 99 90, means any preparation containing betel-nuts and tobacco and any one or more of the following ingredients, namely:-

- (i) lime; and
- (ii) *kattha* (catechu),

whether or not containing any other ingredients, such as cardamom, copra and menthol.

## SUPPLEMENTARY NOTES

For the purposes of this Chapter:

(1) "tobacco" means any form of tobacco, whether cured or uncured, and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.

(2) "cut-tobacco" means the prepared or processed cut-to-size tobacco which is generally blended or moisturised to a desired extent for use in the manufacture of machine-rolled cigarettes.

(3) "smoking mixtures for pipes and cigarettes" of sub-heading 2403 10 does not cover "Gudaku".

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE		
2401 10	- Tobacco, not stemmed or stripped :		
2401 10 10	--- Flue cured virginia tobacco	kg.	26%
2401 10 20	--- Sun cured country (natu) tobacco	kg.	26%
2401 10 30	--- Sun cured virginia tobacco	kg.	26%
2401 10 40	--- Burley tobacco	kg.	26%
2401 10 50	--- Tobacco for manufacture of biris, not stemmed	kg.	26%
2401 10 60	--- Tobacco for manufacture of chewing tobacco	kg.	26%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2401 10 70	--- Tobacco for manufacture of cigar and cheroot	kg.	26%
2401 10 80	--- Tobacco for manufacture of hookah tobacco	kg.	26%
2401 10 90	--- Other	kg.	26%
2401 20	- Tobacco, partly or wholly stemmed or stripped :		
2401 20 10	--- Flue cured virginia tobacco	kg.	26%
2401 20 20	--- Sun cured country (natu) tobacco	kg.	26%
2401 20 30	--- Sun cured virginia tobacco	kg.	26%
2401 20 40	--- Burley tobacco	kg.	26%
2401 20 50	--- Tobacco for manufacture of biris	kg.	26%
2401 20 60	--- Tobacco for manufacture of chewing tobacco	kg.	26%
2401 20 70	--- Tobacco for manufacture of cigar and cheroot	kg.	26%
2401 20 80	--- Tobacco for manufacture of hookah tobacco	kg.	26%
2401 20 90	--- Other	kg.	26%
2401 30 00	- Tobacco refuse	kg.	26%
2402	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES		
2402 10	- Cigars, cheroots and cigarillos, containing tobacco :		
2402 10 10	--- Cigar and cheroots	Tu	16%
2402 10 20	--- Cigarillos	Tu	16%
2402 20	- Cigarettes, containing tobacco :		
2402 20 10	--- Other than filter cigarettes, of length not exceeding 60 millimetres	Tu	Rs. 115 per thousand
2402 20 20	--- Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Tu	Rs. 390 per thousand
2402 20 30	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres	Tu	Rs. 580 per thousand
2402 20 40	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Tu	Rs. 945 per thousand
2402 20 50	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	Tu	Rs. 1,260 per thousand
2402 20 90	--- Other	Tu	Rs. 1,545 per thousand
2402 90	- Other:		
2402 90 10	--- Cigarettes of tobacco substitutes	Tu	Rs. 1,000 per thousand
2402 90 20	--- Cigarillos of tobacco substitutes	Tu	16%
2402 90 90	--- Other	Tu	16%
2403	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES		
2403 10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2403 10 10 ---	Hookah or gudaku tobacco	kg.	34%
2403 10 20 ---	Smoking mixtures for pipes and cigarettes	kg.	300%
---	<i>Biris:</i>		
2403 10 31 ----	Other than paper rolled biris, manufactured without the aid of machine	Tu	Rs.6 per thousand
2403 10 39 ----	Other	Tu	Rs.15 per thousand
2403 10 90 ---	Other	kg.	34%
---	<i>Other :</i>		
2403 91 00 --	"Homogenised" or "reconstituted" tobacco	kg.	34%
2403 99 --	<i>Other :</i>		
2403 99 10 ---	Chewing tobacco	kg.	34%
2403 99 20 ---	Preparations containing chewing tobacco	kg.	34%
2403 99 30 ---	Jarda scented tobacco	kg.	34%
2403 99 40 ---	Snuff	kg.	34%
2403 99 50 ---	Preparations containing snuff	kg.	34%
2403 99 60 ---	Tobacco extracts and essence	kg.	34%
2403 99 70 ---	Cut-tobacco	kg.	Rs.50 per kg.
2403 99 90 ---	Other	kg.	34%

**SECTION V**  
**MINERAL PRODUCTS**

**CHAPTER 25**

*Salt; sulphur; earths and stone; plastering materials, lime and cement*

**NOTES**

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products that have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover :

- (a) sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 2802);
- (b) earth colours containing 70% or more by weight of combined iron evaluated at  $\text{Fe}_2\text{O}_3$  (heading 2821);
- (c) medicaments and other products of Chapter 30;
- (d) perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) setts, curbstones and flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
- (f) precious or semi-precious stones (heading 7102 or 7103);
- (g) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
- (h) billiard chalks (heading 9504); or
- (i) writing or drawing chalks and tailors' chalks (heading 9609).

3. Any products classifiable in heading 2517 and any other heading of this Chapter are to be classified in heading 2517.

4. Heading 2530 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

5. In relation to marble slabs of heading 2515, if a manufacturer clears irregularly shaped marbles, he shall have the option to discharge the duty on the slabs by treating one

cubic metre of marble blocks as equivalent to 30 square metres of marble slabs, the volume of the blocks being determined with reference to the maximum length, width and height of the block.

## SUPPLEMENTARY NOTE

In heading 2523, "sagol" means cement obtained by heating limestone and burnt coal in a kiln; and "ashmoh" means cement obtained by fine grinding of paddy husk, ash and hydrated lime with an additive.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2501	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE; WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE FLOWING AGENTS; SEA WATER		
2501 00	- <i>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents; Sea water:</i>		
2501 00 10	--- Common salt (including iodised salt)	kg.	Nil
2501 00 20	--- Rock salt	kg.	Nil
2501 00 90	--- Other	kg.	Nil
2502 00 00	UNROASTED IRON PYRITES	kg.	Nil
2503	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR		
2503 00	- <i>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:</i>		
2503 00 10	--- Sulphur recovered as by-product in refining of crude oil	kg.	Nil
2503 00 90	--- Other	kg.	Nil
2504	NATURAL GRAPHITE		
2504 10	- <i>In powder or in flakes:</i>		
2504 10 10	--- Graphite, crystalline	kg.	Nil
2504 10 20	--- Graphite, amorphous	kg.	Nil
2504 10 90	--- Other	kg.	Nil
2504 90	- <i>Other:</i>		
2504 90 10	--- Graphite, micronised	kg.	Nil
2504 90 90	--- Other	kg.	Nil
2505	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26		
2505 10	- <i>Silica sands and quartz sands:</i>		
	--- <i>Silica sands:</i>		
2505 10 11	---- Processed (white)	kg.	Nil
2505 10 12	---- Processed (brown)	kg.	Nil
2505 10 19	---- Other	kg.	Nil
2505 10 20	--- Quartz sands	kg.	Nil
2505 90 00	- Other	kg.	Nil
2506	QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		
2506 10	- <i>Quartz:</i>		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2506 10 10 ---	In lumps	kg.	Nil
2506 10 20 ---	In powder	kg.	Nil
	<i>Quartzite :</i>		
2506 21 ---	<i>Crude or roughly trimmed:</i>		
2506 21 10 ---	In lumps	kg.	Nil
2506 21 20 ---	In powder	kg.	Nil
2506 21 90 ---	Other	kg.	Nil
2506 29 00 ---	Other	kg.	Nil
2507	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED		
2507 00 ---	<i>Kaolin and other kaolinic clays, whether or not calcined:</i>		
2507 00 10 ---	Crude	kg.	Nil
	<i>Other:</i>		
2507 00 21 ----	Pharmaceutical grade	kg.	Nil
2507 00 22 ----	Ceramic grade	kg.	Nil
2507 00 29 ----	Other	kg.	Nil
2508	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 6806), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS		
2508 10 ---	<i>Bentonite:</i>		
2508 10 10 ---	Crude	kg.	Nil
2508 10 90 ---	Other (includes processed, activated and ground)	kg.	Nil
2508 20 ---	<i>Decolourising earths and fuller's earth:</i>		
2508 20 10 ---	Processed (including activated)	kg.	Nil
2508 20 90 ---	Other	kg.	Nil
2508 30 ---	<i>Fire clay:</i>		
2508 30 10 ---	Non-plastic	kg.	Nil
2508 30 20 ---	Semi-plastic	kg.	Nil
2508 30 30 ---	Plastic	kg.	Nil
2508 30 90 ---	Other	kg.	Nil
2508 40 ---	<i>Other clays:</i>		
2508 40 10 ---	Ball clay	kg.	Nil
2508 40 20 ---	Earth clay	kg.	Nil
2508 40 90 ---	Other	kg.	Nil
2508 50 ---	<i>Andalusite, kyanite and sillimanite:</i>		
2508 50 10 ---	Andalusite	kg.	Nil
	<i>Kyanite:</i>		
2508 50 21 ----	Crude, other than calcined	kg.	Nil
2508 50 22 ----	Processed, other than calcined (washed or ground or screened or beneficiated)	kg.	Nil
2508 50 23 ----	Calcined	kg.	Nil
	<i>Sillimanite:</i>		
2508 50 31 ----	Lumps	kg.	Nil
2508 50 32 ----	Fines (including sand)	kg.	Nil
2508 50 39 ----	Other	kg.	Nil
2508 60 00 ---	Mullite	kg.	Nil
2508 70 00 ---	Chamotte or dinas earths	kg.	Nil
2509 00 00 ---	CHALK	kg.	Nil
2510	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK		
2510 10 ---	<i>Unground:</i>		
2510 10 10 ---	Natural calcium phosphate	kg.	Nil
2510 10 20 ---	Natural aluminium calcium phosphate	kg.	Nil
2510 10 30 ---	Natural calcium phosphate apatite	kg.	Nil
2510 10 90 ---	Other	kg.	Nil
2510 20 ---	<i>Ground:</i>		
2510 20 10 ---	Natural calcium phosphates	kg.	Nil

Tariff Item	Description of goods	Units	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2510 20 20 ---	Natural aluminium calcium phosphate	kg.	Nil	
2510 20 30 ---	Natural calcium phosphates apatite	kg.	Nil	
2510 20 90 ---	Other	kg.	Nil	
2511	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 2816			
2511 10	- <i>Natural barium sulphate (barytes):</i>			
2511 10 10 ---	Lumps	kg.	Nil	
2511 10 20 ---	Powder	kg.	Nil	
2511 10 90 ---	Other	kg.	Nil	
2511 20 00	- Natural barium carbonate (witherite)	kg.	Nil	
2512	- SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS			
2512 00	- <i>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less:</i>			
2512 00 10 ---	Kieselguhr	kg.	Nil	
2512 00 20 ---	Tripolite	kg.	Nil	
2512 00 30 ---	Diatomite	kg.	Nil	
2512 00 90 ---	Other	kg.	Nil	
2513	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED			
	- <i>Pumice stone:</i>			
2513 11 00	-- Crude or in irregular pieces, including crushed pumice ("bimskies")	kg.	Nil	
2513 19 00	-- Other	kg.	Nil	
2513 20	- <i>Emery, natural corundum, natural garnet and other natural abrasives:</i>			
2513 20 10 ---	Emery	kg.	Nil	
2513 20 20 ---	Natural corundum	kg.	Nil	
2513 20 30 ---	Natural garnet	kg.	Nil	
2513 20 90 ---	Other	kg.	Nil	
2514 00 00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	kg.	Nil	
2515	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE			
	- <i>Marble and travertine:</i>			
2515 11 00	-- Crude or roughly trimmed	kg.	Nil	
2515 12	-- <i>Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:</i>			
2515 12 10 ---	Blocks	kg.	Nil	
2515 12 20 ---	Slabs	square metre	16%	
2515 12 90 ---	Other	square metre	16%	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2515 20	- <i>Ecaussine and other calcareous monumental or building stone; alabaster;</i>		
2515 20 10	--- Alabaster	kg.	Nil
2515 20 90	--- Other	kg.	Nil
2516	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		
	- <i>Granite :</i>		
2516 11 00	-- Crude or roughly trimmed	kg.	Nil
2516 12 00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg.	Nil
	- <i>Sandstone:</i>		
2516 21 00	-- Crude or roughly trimmed	kg.	Nil
2516 22 00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg.	Nil
2516 90	- <i>Other monumental or building stone:</i>		
2516 90 10	--- Pakur stone	kg.	Nil
2516 90 20	--- Stone boulders	kg.	Nil
2516 90 90	--- Other	kg.	Nil
2517	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF HEADING 2515 OR 2516, WHETHER OR NOT HEAT-TREATED		
2517 10	- <i>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated:</i>		
2517 10 10	--- Pakur stone, crushed or broken	kg.	Nil
2517 10 20	--- Flint	kg.	Nil
2517 10 90	--- Other	kg.	Nil
2517 20 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517 10	kg.	Nil
2517 30 00	- Tarred macadam	kg.	Nil
	- <i>Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat-treated:</i>		
2517 41 00	-- Of marble	kg.	Nil
2517 49 00	-- Other	kg.	Nil
2518	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX		
2518 10 00	- Dolomite not calcined or sintered	kg.	Nil

Tariff Item	Description of goods	Units	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2518 20 00	- Calcined or sintered dolomite	kg.	Nil	
2518 30 00	- Dolomite ramming mix	kg.	Nil	
2519	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE			
2519 10 00	- Natural magnesium carbonate (magnesite)	kg.	Nil	
2519 90	- Other:			
2519 90 10	--- Fused magnesia (natural)	kg.	Nil	
2519 90 20	--- Dead-burnt (sintered) magnesia	kg.	Nil	
2519 90 30	--- Magnesium calcined (other than dead-burnt) not elsewhere specified or included	kg.	Nil	
2519 90 40	--- Magnesium oxide	kg.	Nil	
2519 90 90	--- Other	kg.	Nil	
2520	GYPNUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS			
2520 10	- Gypsum; anhydrite:			
2520 10 10	--- Natural	kg.	Nil	
2520 10 20	--- Marine	kg.	Nil	
2520 10 90	--- Other	kg.	Nil	
2520 20	- Plasters:			
2520 20 10	--- Calcined	kg.	Nil	
2520 20 90	--- Other	kg.	Nil	
2521	- LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONES, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT			
2521 00	- Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement:			
2521 00 10	--- Limestone flux (L.D., below 1% SiO <sub>2</sub> )	kg.	Nil	
2521 00 90	--- Other	kg.	Nil	
2522	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 2825			
2522 10 00	- Quicklime	kg.	Nil	
2522 20 00	- Slaked lime	kg.	Nil	
2522 30 00	- Hydraulic lime	kg.	Nil	
2523	PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS			
2523 10 00	- Cement clinkers	kg.	Rs.250 per tonne	
	- Portland cement:			
2523 21 00	-- White cement, whether or not artificially coloured	kg.	16%	
2523 29	-- Other:			
2523 29 10	--- Ordinary portland cement, dry	kg.	Rs.400 per tonne	
2523 29 20	--- Ordinary portland cement, coloured	kg.	Rs.400 per tonne	
2523 29 30	--- Portland pozzolana cement	kg.	Rs.400 per tonne	
2523 29 40	--- Portland slag cement	kg.	Rs.400 per tonne	
2523 29 90	--- Other	kg.	Rs.400 per tonne	
2523 30 00	- Aluminous cement	kg.	16%	
2523 90	- Other hydraulic cements:			
2523 90 10	--- Sagol; ashmoh	kg.	16%	
2523 90 20	--- High alumina refractory cement	kg.	16%	
2523 90 90	--- Other	kg.	16%	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2524	ASBESTOS		
2524 00	Asbestos:		
	--- Asbestos in rock form:		
2524 00 11	Chrysotile	kg.	Nil
2524 00 12	Amphibole	kg.	Nil
2524 00 19	Other	kg.	Nil
	--- Fibre raw, beaten or washed or graded to length:		
2524 00 21	Chrysotile	kg.	Nil
2524 00 22	Amosite	kg.	Nil
2524 00 29	Other	kg.	Nil
	--- Flakes or powder:		
2524 00 31	Amosite	kg.	Nil
2524 00 39	Other	kg.	Nil
	--- Other:		
2524 00 91	Waste	kg.	Nil
2524 00 99	Other	kg.	Nil
2525	MICA, INCLUDING SPLITTINGS; MICA WASTE		
2525 10	Crude mica and mica rifted into sheets or splittings:		
2525 10 10	Mica blocks	kg.	Nil
2525 10 20	Condensor films trimmed but not cut to shape	kg.	Nil
2525 10 30	Mica splittings, book form	kg.	Nil
2525 10 40	Mica splittings, loose	kg.	Nil
2525 10 90	Other	kg.	Nil
2525 20	Mica powder:		
2525 20 10	Mica flakes, 2.20 mesh	kg.	Nil
2525 20 20	Mica powder, dry ground	kg.	Nil
2525 20 30	Mica powder, micronised	kg.	Nil
2525 20 40	Mica powder, wet ground	kg.	Nil
2525 20 50	Mica powder, calcined	kg.	Nil
2525 20 90	Other	kg.	Nil
2525 30	Mica waste:		
2525 30 10	Mica mine scrap and waste	kg.	Nil
2525 30 20	Mica factory scrap	kg.	Nil
2525 30 30	Mica cuttings book form	kg.	Nil
2525 30 90	Other	kg.	Nil
2526	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC		
2526 10	Not crushed, not powdered:		
2526 10 10	Steatite (soap stone, etc.) block	kg.	Nil
2526 10 20	Steatite (soap stone, etc.) lumps	kg.	Nil
2526 10 90	Other	kg.	Nil
2526 20 00	Crushed or powdered	kg.	Nil
2528	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF $H_3BO_3$ , CALCULATED ON THE DRY WEIGHT		
2528 10 00	Natural sodium borates and concentrates thereof (whether or not calcined)	kg.	Nil
2528 90	Other:		
2528 90 10	Natural boric acid (containing not more than 85% of $H_3BO_3$ )	kg.	Nil
2528 90 20	Natural calcium borates and concentrates thereof (whether or not calcined)	kg.	Nil



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2528 90 90 ---	Other	kg.	Nil
2529	FELSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR		
2529 10	- <i>Felspar:</i>		
2529 10 10 ---	Lumps	kg.	Nil
2529 10 20 ---	Powder	kg.	Nil
	- <i>Fluorspar:</i>		
2529 21 00 --	Containing by weight 97% or less of calcium fluoride	kg.	Nil
2529 22 00 --	Containing by weight more than 97% of calcium fluoride	kg.	Nil
2529 30 00 -	Leucite; nepheline and nepheline syenite	kg.	Nil
2530	MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED		
2530 10	- <i>Vermiculite, perlite and chlorites, unexpanded:</i>		
2530 10 10 ---	Vermiculite	kg.	Nil
2530 10 20 ---	Perlite	kg.	Nil
2530 10 90 ---	Others (including powder)	kg.	Nil
2530 20 00 -	Kieserite, epsomite (natural magnesium sulphates)	kg.	Nil
2530 90	- <i>Other:</i>		
2530 90 10 ---	Meerschaum (whether or not in polished pieces) and amber agglomerated; meerschaum and agglomerated amber in plates, rods, etc., not worked after moulding jet	kg.	Nil
2530 90 20 ---	Natural arsenic sulphides (such as orpiment)	kg.	Nil
2530 90 30 ---	Calcite	kg.	Nil
2530 90 40 ---	Ores and concentrates of rare earth metals	kg.	Nil
2530 90 50 ---	Wollastonite	kg.	Nil
2530 90 60 ---	Earth colour ochre, crude	kg.	Nil
2530 90 70 ---	Other processed earth colour ochre	kg.	Nil
	- <i>Other:</i>		
2530 90 91 ----	Strontium sulphate (natural ore)	kg.	Nil
2530 90 99 ----	Other	kg.	Nil

## CHAPTER 26

*Ores, slag and ash*

## NOTES

## 1. This Chapter does not cover:

- (a) slag or similar industrial waste prepared as macadam (heading 2517);
- (b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);
- (c) sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 2710);
- (d) basic slag of Chapter 31;
- (e) slag wool, rock wool or similar mineral wools (heading 6806);
- (f) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112); or
- (g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 2601 to 2617, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

## 3. Heading 2620 applies only to:

- (a) ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 2621); and
- (b) ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

## SUB-HEADING NOTES

1. For the purposes of sub-heading 2620 21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in sub-heading 2620 60.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2601	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES - <i>Iron ores and concentrates, other than roasted iron pyrites :</i>		
2601 11	-- <i>Non-agglomerated :</i>		
2601 11 10	--- Iron ore lumps (60% Fe or more)	kg.	16%
2601 11 20	--- Iron ore lumps (below 60% Fe, including black iron ore containing up to 10% Mn)	kg.	16%
2601 11 30	--- Iron ore fines (62% Fe or more)	kg.	16%
2601 11 40	--- Iron ore fines (below 62% Fe)	kg.	16%
2601 11 50	--- Iron ore concentrates	kg.	16%
2601 11 90	--- Other	kg.	16%
2601 12	-- <i>Agglomerated :</i>		
2601 12 10	--- Iron ore pellets	kg.	16%
2601 12 90	--- Other	kg.	16%
2601 20 00	- Roasted iron pyrites	kg.	16%
2602	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT		
2602 00	- <i>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight:</i>		
2602 00 10	--- Manganese ore (46% or more)	kg.	16%
2602 00 20	--- Manganese ore (44% or more but below 46%)	kg.	16%
2602 00 30	--- Manganese ore (40% or more but below 44%)	kg.	16%
2602 00 40	--- Manganese ore (35% or more but below 40%)	kg.	16%
2602 00 50	--- Manganese ore (30% or more but below 35%)	kg.	16%
2602 00 60	--- Ferruginous (10% or more but below 30%)	kg.	16%
2602 00 70	--- Manganese ore sinters, agglomerated	kg.	16%
2602 00 90	--- Other	kg.	16%
2603 00 00	COPPER ORES AND CONCENTRATES	kg.	16%
2604 00 00	NICKEL ORES AND CONCENTRATES	kg.	16%
2605 00 00	COBALT ORES AND CONCENTRATES	kg.	16%
2606	ALUMINIUM ORES AND CONCENTRATES		
2606 00	- <i>Aluminium ores and concentrates:</i>		
2606 00 10	--- Bauxite (natural), not calcined	kg.	16%
2606 00 20	--- Bauxite (natural), calcined	kg.	16%
2606 00 90	--- Other aluminium ores and concentrates	kg.	16%
2607 00 00	LEAD ORES AND CONCENTRATES	kg.	16%
2608 00 00	ZINC ORES AND CONCENTRATES	kg.	16%
2609 00 00	TIN ORES AND CONCENTRATES	kg.	16%
2610	CHROMIUM ORES AND CONCENTRATES		
2610 00	- <i>Chromium ores and concentrates:</i>		
2610 00 10	--- Chrome ore lumps, containing 47% Cr <sub>2</sub> O <sub>3</sub> and above	kg.	16%
2610 00 20	--- Chrome ore lumps, containing 40% or more but less than 47% Cr <sub>2</sub> O <sub>3</sub>	kg.	16%
2610 00 30	--- Chrome ore lumps below 40% Cr <sub>2</sub> O <sub>3</sub>	kg.	16%
2610 00 40	--- Chrome ore friable and concentrates fixed containing 47% Cr <sub>2</sub> O <sub>3</sub> , and above	kg.	16%
2610 00 90	--- Other	kg.	16%
2611 00 00	TUNGSTEN ORES AND CONCENTRATES	kg.	16%
2612	URANIUM OR THORIUM ORES AND CONCENTRATES		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2612 10 00	- Uranium ores and concentrates	kg.	16%
2612 20 00	- Thorium ores and concentrates	kg.	16%
2613	MOLYBDENUM ORES AND CONCENTRATES		
2613 10 00	- Roasted	kg.	16%
2613 90 00	- Other	kg.	16%
2614	TITANIUM ORES AND CONCENTRATES		
2614 00	- Titanium ores and concentrates:		
2614 00 10	--- Limenite, unprocessed	kg.	16%
2614 00 20	--- Limenite, upgraded (beneficiated limenite including limenite ground)	kg.	16%
	--- Rutile :		
2614 00 31	---- Rare earth oxides including rutile sand	kg.	16%
2614 00 39	---- Other	kg.	16%
2614 00 90	--- Other	kg.	16%
2615	NIOBUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES		
2615 10 00	- Zirconium ores and concentrates	kg.	16%
2615 90	- Other :		
2615 90 10	--- Vanadium ores and concentrates	kg.	16%
2615 90 20	--- Niobium or tantalum ores and concentrates	kg.	16%
2616	PRECIOUS METAL ORES AND CONCENTRATES		
2616 10 00	- Silver ores and concentrates	kg.	16%
2616 90	- Other :		
2616 90 10	--- Gold ores and concentrates	kg.	16%
2616 90 90	--- Other	kg.	16%
2617	OTHER ORES AND CONCENTRATES		
2617 10 00	- Antimony ores and concentrates	kg.	16%
2617 90 00	- Other	kg.	16%
2618 00 00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	kg.	16%
2619	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL		
2619 00	- Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel:		
2619 00 10	--- Converted slag (scull) of blast furnace	kg.	16%
2619 00 90	--- Other	kg.	16%
2620	ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS		
	- Containing mainly zinc :		
2620 11 00	-- Hard zinc spelter	kg.	16%
2620 19 00	-- Other	kg.	16%
	- Containing mainly lead:		
2620 21 00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	kg.	16%
2620 29 00	-- Other	kg.	16%
2620 30	- Containing mainly copper :		
2620 30 10	--- Brass dross	kg.	16%
2620 30 90	--- Other	kg.	16%
2620 40	- Containing mainly aluminium:		
2620 40 10	--- Aluminium dross	kg.	16%
2620 40 90	--- Other	kg.	16%
2620 60 00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg.	16%
	- Other:		
2620 91 00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2620 99 00 -- Other		kg.	16%
2621	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE		
2621 10 00 - Ash and residues from the incineration of municipal waste		kg.	16%
2621 90 00 - Other		kg.	16%



## CHAPTER 27

*Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes*

## NOTES

1. This Chapter does not cover:

(a) separate chemically defined organic compounds other than pure methane and propane which are to be classified in heading 2711;

(b) medicaments of heading 3003 or 3004; or

(c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.

2. References in heading 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 2710, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

(a) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

4. In relation to lubricating oils and lubricating preparations of heading 2710, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

5. In relation to natural gas falling under heading 2711, the process of compression of natural gas (even if it does not involve liquefaction), for the purpose of marketing it as Compressed Natural Gas (CNG), for use as a fuel or for any other purpose, shall amount to 'manufacture'.

## SUB-HEADING NOTES

1. For the purposes of sub-heading 2701 11 "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of sub-heading 2701 12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 Kcal/Kg.

3. For the purposes of sub-headings 2707 10, 2707 20, 2707 30, 2707 40 and 2707 60, the terms "benzol (benzene)", "toluol (toluene)", "xylo (xylenes)", "naphthalene" or "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

4. For the purposes of sub-heading 2710 11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

#### SUPPLEMENTARY NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them :

(a) "motor spirit" means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25°C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines. "Special boiling point spirits (tariff items 2710 11 11, 2710 11 12 and 2710 11 13)" means light oils, as defined in Sub-heading Note 4, not containing any anti-knock preparations, and with a difference of not more than 60°C between the temperatures at which 5% and 90% by volume (including losses) distil;

(b) "natural gasoline liquid (NGL)" is a low-boiling liquid petroleum product extracted from Natural Gas;

(c) "superior kerosene oil (SKO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1459-1974 (Reaffirmed in the year 1996);

(d) "aviation turbine fuel (ATF)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1571:1992:2000;

(e) "high speed diesel (HSD)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2000;

(f) "light diesel oil (LDO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460;

(g) "fuel oil" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS:1593:1982 (Reaffirmed in the year 1997);

(h) "lubricating oil" means any oil, which is ordinarily used, for lubrication, excluding any hydrocarbon oil, which has its flash point below 93.3° C;

(i) "jute batching oil" and "textile oil" are hydrocarbon oils which have their flash point at or above 93.3°C, and is ordinarily used for the batching of jute or other textile fibres;

(j) the expression "petroleum jelly crude" (tariff item 2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method;

(k) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them :

(1) "Flash Point" shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934);

(2) "Smoke Point" shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 31)-1967 as for the time being in force;

(3) "Final Boiling Point" shall be determined in the manner indicated in the Indian Standards Institution specification IS:1448 (p.18)-1967 as for the time

being in force;

(4) "Carbon Residue" shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 8)-1967 as for the time being in force;

(5) "Colour Comparison Test" shall be done in the following manner, namely:

(i) first prepare a five per cent. weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water;

(ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;

(iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2701	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL		
	- Coal, whether or not pulverised, but not agglomerated:		
2701 11 00	-- Anthracite	kg.	Nil
2701 12 00	-- Bituminous coal	kg.	Nil
2701 19	-- Other coal:		
2701 19 10	--- Coking coal	kg.	Nil
2701 19 20	--- Steam coal	kg.	Nil
2701 19 90	--- Other	kg.	Nil
2701 20	- Briquettes, ovoids and similar solid fuels manufactured from coal:		
2701 20 10	--- Anthracite agglomerated	kg.	Nil
2701 20 90	--- Other	kg.	Nil
2702	LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET		
2702 10 00	- Lignite, whether or not pulverised, but not agglomerated	kg.	Nil
2702 20 00	- Agglomerated lignite	kg.	Nil
2703	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED		
2703 00	- Peat (including peat litter), whether or not agglomerated:		
2703 00 10	--- Peat whether or not compressed into bales, but not agglomerated	kg.	Nil
2703 00 90	--- Other	kg.	Nil
2704	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON		
2704 00	- Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:		
2704 00 10	--- Retort carbon (gas carbon)	kg.	Nil
2704 00 20	--- Coke and semi-coke of lignite or of peat	kg.	Nil
2704 00 30	--- Hard coke of coal	kg.	Nil
2704 00 40	--- Soft coke of coal	kg.	Nil
2704 00 90	--- Other	kg.	Nil
2705 00 00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	kg.	Nil
2706	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT AND OTHER MINERAL TARS, WHETHER OR		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2706 00	NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS - Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars:		
2706 00 10	--- Coal tar	kg.	Nil
2706 00 90	--- Other	kg.	Nil
2707	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS		
2707 10 00	- Benzol (benzene)	kg.	16%
2707 20 00	- Toluol (toluene)	kg.	16%
2707 30 00	- Xylol (xylenes)	kg.	16%
2707 40 00	- Naphthalene	kg.	16%
2707 50 00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distill at 250°C by the ASTM D 36 method	kg.	16%
2707 60 00	- Phenols	kg.	16%
2707 91 00	- Other:		
2707 99 00	-- Creosote oils	kg.	16%
2708	-- Other	kg.	16%
2708 10	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS		
2708 10 10	- Pitch:		
2708 10 10	--- Obtained by blending with creosote oil or other coal tar distillates	kg.	16%
2708 10 90	--- Other	kg.	16%
2708 20 00	- Pitch coke	kg.	16%
2709 00 00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	kg.	Nil
2710	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS		
	<i>Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:</i>		
2710 11	-- Light oils and preparations:		
	--- Motor Spirit:		
2710 11 11	---- Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-115°C	kg.	16%
2710 11 12	---- Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-70°C	kg.	16%
2710 11 13	---- Other special boiling point spirits (other	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	than benzene, benzol, toluene and toluol)		
2710 11 19	--- Other	kg.	16%
2710 11 20	--- Natural gasoline liquid ( NGL)	kg.	16%
2710 11 90	--- Other	kg.	16%
2710 19	--- Other:		
2710 19 10	--- Superior kerosene oil (SKO)	kg.	16%
2710 19 20	--- Aviation turbine fuel (ATF)	kg.	16%
2710 19 30	--- High speed diesel (HSD)	kg.	16%
2710 19 40	--- Light diesel oil (LDO)	kg.	16%+ Rs.1.50 per litre
2710 19 50	--- Fuel oil	kg.	16%
2710 19 60	--- Base oil	kg.	16%
2710 19 70	--- Jute batching oil and textile oil	kg.	16%
2710 19 80	--- Lubricating oil	kg.	16%
2710 19 90	--- Other	kg.	16%
	- Waste oil:		
2710 91 00	--- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	
2710 99 00	--- Other	kg.	
2711	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS		
	- Liquefied:		
2711 11 00	--- Natural gas	kg.	16%
2711 12 00	--- Propane	kg.	16%
2711 13 00	--- Butane	kg.	16%
2711 14 00	--- Ethylene, propylene, butylene and butadiene	kg.	16%
2711 19 00	--- Other	kg.	16%
	- In gaseous state:		
2711 21 00	--- Natural gas	kg.	16%
2711 29 00	--- Other	kg.	16%
2712	PETROLEUM JELLY, PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED		
	- Petroleum jelly:		
2712 10	--- Crude	kg.	16%
2712 10 10	--- Other	kg.	16%
2712 10 90	--- Other	kg.	16%
2712 20	--- Paraffin wax containing by weight less than 0.75% of oil:		
2712 20 10	--- Chlorinated paraffin wax	kg.	16%
2712 20 90	--- Other	kg.	16%
2712 90	--- Other:		
2712 90 10	--- Micro-crystalline petroleum wax	kg.	16%
2712 90 20	--- Lignite wax	kg.	16%
2712 90 30	--- Slack wax	kg.	16%
2712 90 90	--- Other	kg.	16%
2713	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS		
	- Petroleum coke:		
2713 11 00	--- Not calcined	kg.	16%
2713 12 00	--- Calcined	kg.	16%
2713 20 00	--- Petroleum bitumen	kg.	16%
2713 90 00	--- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2714	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS		
2714 10 00	- Bituminous or oil shale and tar sands	kg.	16%
2714 90	- Other:		
2714 90 10	--- Asphalt, natural	kg.	16%
2714 90 20	--- Bitumen, natural	kg.	16%
2714 90 30	--- Gilsonete	kg.	16%
2714 90 90	--- Other	kg.	16%
2715	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT BACKS)		
2715 00	- <i>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs):</i>		
2715 00 10	--- Cut backs, bituminous or asphalt	kg.	16%
2715 00 90	--- Other	kg.	16%
2716 00 00	ELECTRICAL ENERGY	1000 kWh	

## SECTION VI

## PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

## NOTES

1. (a) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 are to be classified in those headings and in no other heading of this Schedule.

(b) Subject to paragraph (a) above, goods answering to a description in heading 2843 or 2846 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classifiable in heading 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of this Schedule.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

## CHAPTER 28

*Inorganic chemicals, organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes*

## NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

(a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) the products mentioned in (a) above dissolved in water;

(c) the products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) the products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(e) the products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates, of inorganic bases (heading 2838), organic products included in headings 2843 to 2846 and carbides (heading 2849), only the following compounds of carbon are to be classified in this Chapter:

(a) oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 2811);

(b) halide oxides of carbon (heading 2812);

(c) carbon disulphide (heading 2813);

(d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);

(e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2851) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

(a) sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) organo-inorganic compounds other than mentioned in Note 2 above;

(c) products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(d) inorganic products of a kind used as luminophores, of heading 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;

(e) artificial graphite (heading 3801); products put up as charges for fire extinguishers or put up in fire-extinguishing grenades, of heading 3813, ink removers put up in packings for retail sale, of heading 3824; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 3824;

(f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), or precious metals or precious metal alloys of Chapter 71;

(g) the metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(h) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 9001).

4. Chemically defined complex acids consisting of a non-metal acid of Sub-Chapter II and a metal acid of Sub-Chapter IV are to be classified in heading 2811.

5. Headings 2826 to 2842 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 2842.

6. Heading 2844 applies only to:

(a) technetium (atomic No. 43), promethium (atomic No. 61), Polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 micro  $\mu$ ci/g);

(e) spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 2844 and 2845, refers to:

(i) individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

(ii) mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading 2848 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the forms of discs, wafers or similar forms, they fall in heading 3818.

9. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

#### SUPPLEMENTARY NOTE

Sub-heading 2804 40 includes, liquefied or solidified gas.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>2801</b>	<b>I.—CHEMICAL ELEMENTS</b>		
	FLUORINE, CHLORINE, BROMINE AND IODINE		
2801 10 00	- Chlorine	kg.	16%
2801 20 00	- Iodine	kg.	16%
2801 30	- Fluorine; bromine :		
2801 30 10	--- Fluorine	kg.	16%
2801 30 20	--- Bromine	kg.	16%
<b>2802</b>	SULPHUR, SUBLIMED OR PRECIPITATED;		
	COLLOIDAL SULPHUR		
2802 00	- Sulphur, sublimed or precipitated;		
	colloidal sulphur :		
2802 00 10	--- Sublimed sulphur	kg.	16%
2802 00 20	--- Precipitated sulphur	kg.	16%
2802 00 30	--- Colloidal sulphur	kg.	16%
<b>2803</b>	CARBON (CARBON BLACKS AND OTHER FORMS OF		
	CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)		
2803 00	- Carbon (carbon blacks and other forms		
	of carbon not elsewhere specified or		
	included)		
2803 00 10	--- Carbon blacks	kg.	16%
2803 00 20	--- Acetylene black	kg.	16%
2803 00 90	--- Other	kg.	16%
<b>2804</b>	HYDROGEN, RARE GASES AND OTHER NON-METALS		
2804 10 00	- Hydrogen	kg.	16%
	- Rare gases :		
2804 21 00	-- Argon	kg.	16%
2804 29	-- Other :		
2804 29 10	--- Helium	kg.	16%
2804 29 90	--- Other	kg.	16%
2804 30 00	- Nitrogen	kg.	16%
2804 40	- Oxygen :		
2804 40 10	--- Medicinal grade	kg.	Nil



Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
2804 40 90 ---	Other	kg.	16%
2804 50 -	Boron; tellurium:		
2804 50 10 ---	Boron	kg.	16%
2804 50 20 ---	Tellurium	kg.	16%
-	Silicon:		
2804 61 00 --	Containing by weight not less than 99.99% of silicon	kg.	16%
2804 69 00 --	Other	kg.	16%
2804 70 -	Phosphorus:		
2804 70 10 ---	Phosphorus, black	kg.	16%
2804 70 20 ---	Phosphorus, red	kg.	16%
2804 70 30 ---	Phosphorus, white or yellow	kg.	16%
2804 80 00 -	Arsenic	kg.	16%
2804 90 00 -	Selenium	kg.	16%
2805	ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY		
-	Alkali or alkaline-earth metals :		
2805 11 00 --	Sodium	kg.	16%
2805 12 00 --	Calcium	kg.	16%
2805 19 00 --	Other	kg.	16%
2805 30 00 -	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg.	16%
2805 40 00 -	Mercury	kg.	16%
	II.—INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
2806	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID		
2806 10 00 -	Hydrogen chloride (hydrochloric acid)	kg.	16%
2806 20 00 -	Chlorosulphuric acid	kg.	16%
2807	SULPHURIC ACID; OLEUM		
2807 00 -	Sulphuric acid; oleum:		
2807 00 10 ---	Sulphuric acid	kg.	16%
2807 00 20 ---	Oleum	kg.	16%
2808	NITRIC ACID; SULPHONITRIC ACIDS		
2808 00 -	Nitric acid; sulphonitric acids:		
2808 00 10 ---	Nitric acid	kg.	16%
2808 00 20 ---	Sulphonitric acids	kg.	16%
2809	DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED		
2809 10 00 -	Diphosphorus pentaoxide	Kg	16%
2809 20 -	Phosphoric acid and polyphosphoric acids:		
2809 20 10 ---	Phosphoric acid	Kg	16%
2809 20 20 ---	Polyphosphoric acids	Kg	16%
2810	OXIDES OF BORON; BORIC ACIDS		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>Oxides of boron; boric acids:</i>		
2810 00 10 ---	Oxides of boron	kg.	16%
2810 00 20 ---	Boric acids	kg.	16%
2811	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
	<i>Other inorganic acids :</i>		
2811 11 00 --	Hydrogen fluoride (hydrofluoric acid)	kg.	16%
2811 19 --	<i>Other :</i>		
2811 19 10 ---	Hydrocyanic acid (hydrogen cyanide, prussic acid)	kg.	16%
2811 19 20 ---	Hypophosphorus acid (phosphinic acid)	kg.	16%
2811 19 30 ---	Acids of arsenic	kg.	16%
2811 19 40 ---	Sulphonic acid	kg.	16%
2811 19 90 ---	Other	kg.	16%
	<i>Other inorganic oxygen compounds of non-metals :</i>		
2811 21 --	<i>Carbon dioxide :</i>		
2811 21 10 ---	Dry ice	kg.	16%
2811 21 90 ---	Other	kg.	16%
2811 22 00 --	Silicon dioxide	kg.	16%
2811 23 00 --	Sulphur dioxide	kg.	16%
2811 29 --	<i>Other :</i>		
2811 29 10 ---	Arsenic pentaoxide	kg.	16%
2811 29 20 ---	Arsenic trioxide	kg.	16%
2811 29 30 ---	Nitrous oxide	kg.	16%
2811 29 40 ---	Carbon monoxide	kg.	16%
2811 29 50 ---	Sulphur trioxide (sulphuric anhydride)	kg.	16%
2811 29 90 ---	Other	kg.	16%
	III. — HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
2812	HALIDES AND HALIDE OXIDES OF NON-METALS		
2812 10 --	<i>Chlorides and chloride oxides :</i>		
2812 10 10 ---	Phosgene (carbonyl chloride, carbon oxy-chloride, chloroformyl chloride)	kg.	16%
2812 10 20 ---	Phosphorus trichloride	kg.	16%
2812 10 30 ---	Phosphorus oxychloride	kg.	16%
2812 10 40 ---	Sulphur oxychloride, thionyl chloride	kg.	16%
2812 10 50 ---	Silicon tetrachloride	kg.	16%
2812 10 90 ---	Other	kg.	16%
2812 90 00 --	Other	kg.	16%
2813	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE		
2813 10 00 --	Carbon disulphide	kg.	16%
2813 90 --	<i>Other :</i>		
2813 90 10 ---	Arsenic disulphide (artificial)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2813 90 20 ---	Commercial phosphorus trisulphide	kg.	16%
2813 90 90 ---	Other	kg.	16%
	IV.—INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
2814	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION		
2814 10 00 -	Anhydrous ammonia	kg.	16%
2814 20 00 -	Ammonia in aqueous solution	kg.	16%
2815	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM		
	- Sodium hydroxide (caustic soda) :		
2815 11 ---	Solid :		
2815 11 10 ---	Flakes	kg.	16%
2815 11 90 ---	Other	kg.	16%
2815 12 00 --	In aqueous solution (soda lye or liquid soda)	kg.	16%
2815 20 00 -	Potassium hydroxide (caustic potash)	kg.	16%
2815 30 00 -	Peroxides of sodium or potassium	kg.	16%
2816	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM		
2816 10 -	Hydroxide and peroxide of magnesium :		
2816 10 10 ---	Hydroxide of magnesium	kg.	16%
2816 10 20 ---	Peroxide of magnesium	kg.	16%
2816 40 00 -	Oxides, hydroxides and peroxides, of strontium or barium	kg.	16%
2817	ZINC OXIDE; ZINC PEROXIDE		
2817 00 -	Zinc oxide; zinc peroxide :		
2817 00 10 ---	Zinc oxide	kg.	16%
2817 00 20 ---	Zinc peroxide	kg.	16%
2818	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE		
2818 10 00 -	Artificial corundum, whether or not chemically defined	kg.	16%
2818 20 -	Aluminium oxide, other than artificial corundum:		
2818 20 10 ---	Alumina, calcined	kg.	16%
2818 20 90 ---	Other	kg.	16%
2818 30 00 -	Aluminium hydroxide	kg.	16%
2819	CHROMIUM OXIDES AND HYDROXIDES		
2819 10 00 -	Chromium trioxide	kg.	16%
2819 90 00 -	Other	kg.	16%
2820	MANGANESE OXIDES		
2820 10 00 -	Manganese dioxide	kg.	16%
2820 90 00 -	Other	kg.	16%
2821	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS $Fe_2O_3$		
2821 10 -	Iron oxides and hydroxides :		
2821 10 10 ---	Iron oxides	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2821 10 20 ---	Iron hydroxides	kg.	16%
2821 20 00 -	Earth colours	kg.	16%
2822	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES		
2822 00 -	<i>Cobalt oxides and hydroxides; commercial cobalt oxides :</i>		
2822 00 10 ---	Cobalt oxides	kg.	16%
2822 00 20 ---	Cobalt hydroxides	kg.	16%
2822 00 30 ---	Commercial cobalt oxides	kg.	16%
2823	TITANIUM OXIDES		
2823 00 -	<i>Titanium oxides :</i>		
2823 00 10 ---	Titanium dioxide	kg.	16%
2823 00 90 ---	Other	kg.	16%
2824	LEAD OXIDES; RED LEAD AND ORANGE LEAD		
2824 10 -	<i>Lead monoxide (litharge, massicot) :</i>		
2824 10 10 ---	Litharge	kg.	16%
2824 10 20 ---	Massicot	kg.	16%
2824 20 00 -	Red lead and orange lead	kg.	16%
2824 90 00 -	Other	kg.	16%
2825	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES		
2825 10 -	<i>Hydrazine and hydroxylamine and their inorganic salts :</i>		
2825 10 10 ---	Hydrazine anhydrous	kg.	16%
2825 10 20 ---	Hydrazine hydrate	kg.	16%
2825 10 30 ---	Hydrazine sulphate	kg.	16%
2825 10 40 ---	Hydroxylamine sulphate	kg.	16%
2825 10 90 ---	Other	kg.	16%
2825 20 00 -	Lithium oxide and hydroxide	kg.	16%
2825 30 -	<i>Vanadium oxides and hydroxides :</i>		
2825 30 10 ---	Vanadium pentaoxide flakes	kg.	16%
2825 30 90 ---	Other	kg.	16%
2825 40 00 -	Nickel oxides and hydroxides	kg.	16%
2825 50 00 -	Copper oxides and hydroxides	kg.	16%
2825 60 -	<i>Germanium oxides and zirconium dioxide:</i>		
2825 60 10 ---	Germanium oxides	kg.	16%
2825 60 20 ---	Zirconium dioxide	kg.	16%
2825 70 -	<i>Molybdenum oxides and hydroxides :</i>		
2825 70 10 ---	Molybdenum trioxide	kg.	16%
2825 70 20 ---	Molybdic acid	kg.	16%
2825 70 90 ---	Other	kg.	16%
2825 80 00 -	Antimony oxides	kg.	16%
2825 90 -	<i>Other :</i>		
2825 90 10 ---	Tin oxide	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2825 90 20 ---	Cadmium oxide	kg.	16%
2825 90 30 ---	Mercury oxides (mercuric oxide)	kg.	16%
2825 90 40 ---	Calcium hydroxide	kg.	16%
2825 90 50 ---	Ammonium hydroxide	kg.	16%
2825 90 90 ---	Other	kg.	16%
	V.—SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
2826	FLUORIDES; FLUROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS		
	- <i>Fluorides :</i>		
2826 11	- <i>Of ammonium or of sodium :</i>		
2826 11 10 ---	Ammonium fluorides	kg.	16%
2826 11 20 ---	Sodium fluorides	kg.	16%
2826 12 00 --	Of aluminium	kg.	16%
2826 19	- <i>Other :</i>		
2826 19 10 ---	Magnesium fluoride	kg.	16%
2826 19 90 ---	Other	kg.	16%
2826 20	- <i>Fluorosilicates of sodium or of potassium :</i>		
2826 20 10 ---	Fluorosilicates of sodium	kg.	16%
2826 20 20 ---	Fluorosilicates of potassium	kg.	16%
2826 30 00 -	Sodium hexafluoroaluminate (synthetic cryolite)	kg.	16%
2826 90 00 -	Other	kg.	16%
2827	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES		
2827 10 00 -	Ammonium chloride	kg.	16%
2827 20 00 -	Calcium chloride	kg.	16%
	- <i>Other chlorides :</i>		
2827 31 00 --	Of magnesium	kg.	16%
2827 32 00 --	Of aluminium	kg.	16%
2827 33 00 --	Of iron	kg.	16%
2827 34 00 --	Of cobalt	kg.	16%
2827 35 00 --	Of nickel	kg.	16%
2827 36 00 --	Of zinc	kg.	16%
2827 39	- <i>Other :</i>		
2827 39 10 ---	Mercuric chloride	kg.	16%
2827 39 20 ---	Mercurous chloride	kg.	16%
2827 39 30 ---	Strontium chloride	kg.	16%
2827 39 40 ---	Cuprous chloride	kg.	16%
2827 39 90 ---	Other	kg.	16%
	- <i>Chloride oxides and chloride hydroxides :</i>		
2827 41	- <i>Of copper :</i>		
2827 41 10 ---	Copper oxychloride	kg.	16%
2827 41 90 ---	Other	kg.	16%
2827 49 00 --	Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Bromides and bromide oxides :</i>		
2827 51	-- <i>Bromides of sodium or of potassium :</i>		
2827 51 10	--- Bromides of sodium	kg.	16%
2827 51 20	--- Bromides of potassium	kg.	16%
2827 59	-- <i>Other :</i>		
2827 59 10	--- Magnesium bromide	kg.	16%
2827 59 90	--- Other	kg.	16%
2827 60	- <i>Iodides and iodide oxides :</i>		
2827 60 10	--- Potassium iodide	kg.	16%
2827 60 20	--- Sodium iodide	kg.	16%
2827 60 90	--- Other	kg.	16%
2828	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITES; CHLORITES; HYPOBROMITES		
2828 10	- <i>Commercial calcium hypochlorite and other calcium hypochlorites :</i>		
2828 10 10	--- Commercial calcium hypochlorite (bleaching paste or powder)	kg.	16%
2828 10 90	--- Other	kg.	16%
2828 90	- <i>Other :</i>		
	--- <i>Sodium hypochlorites :</i>		
2828 90 11	---- Bleaching paste or powder	kg.	16%
2828 90 19	---- Other	kg.	16%
2828 90 20	--- Potassium hypochlorites	kg.	16%
2828 90 30	--- Sodium chlorite	kg.	16%
2828 90 40	--- Aluminium chlorite	kg.	16%
2828 90 50	--- Hypobromites	kg.	16%
2828 90 60	--- Bleaching paste or powder of other hypochlorites	kg.	16%
2828 90 90	--- Other	kg.	16%
2829	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES		
	- <i>Chlorates :</i>		
2829 11 00	-- Of sodium	kg.	16%
2829 19	-- <i>Other :</i>		
2829 19 10	--- Barium chlorate	kg.	16%
2829 19 20	--- Potassium chlorate	kg.	16%
2829 19 30	--- Magnesium chlorate	kg.	16%
2829 19 90	--- Other	kg.	16%
2829 90	- <i>Other :</i>		
2829 90 10	--- Perchlorates	kg.	16%
2829 90 20	--- Bromates and perbromates	kg.	16%
2829 90 30	--- Iodates and periodates	kg.	16%
2830	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED		
2830 10 00	- Sodium sulphides	kg.	16%
2830 20 00	- Zinc sulphide	kg.	16%
2830 30 00	- Cadmium sulphide	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2830 90	- Other :		
2830 90 10	--- Sulphides	kg.	16%
2830 90 20	--- Polysulphides	kg.	16%
2831	DITHIONITES AND SULPHOXYLATES		
2831 10	- Of sodium :		
2831 10 10	--- Sodium dithionites (sodium hydrosulphite)	kg.	16%
2831 10 20	--- Sodium sulphonylates (including sodium formaldehyde sulphonylate)	kg.	16%
2831 90	- Other :		
2831 90 10	--- Dithionites	kg.	16%
2831 90 20	--- Sulphonylates	kg.	16%
2832	SULPHITES; THIOSULPHATES		
2832 10	- Sodium sulphites :		
2832 10 10	--- Sodium bisulphite	kg.	16%
2832 10 20	--- Sodium hydrosulphite	kg.	16%
2832 10 90	--- Other	kg.	16%
2832 20	- Other sulphites :		
2832 20 10	--- Potassium metabisulphite	kg.	16%
2832 20 20	--- Magnesium sulphite	kg.	16%
2832 20 90	--- Other	kg.	16%
2832 30	- Thiosulphates :		
2832 30 10	--- Sodium thiosulphate (hypo)	kg.	16%
2832 30 20	--- Magnesium thiosulphate	kg.	16%
2832 30 90	--- Other	kg.	16%
2833	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES)		
	- Sodium sulphates :		
2833 11 00	-- Disodium sulphate	kg.	16%
2833 19	-- Other :		
2833 19 10	--- Sodium hydrogen sulphate (acid sulphate)	kg.	16%
2833 19 20	--- Sodium pyrosulphate	kg.	16%
2833 19 90	--- Other	kg.	16%
	-- Other sulphates :		
2833 21 00	-- Of magnesium	kg.	16%
2833 22	-- Of aluminium :		
2833 22 10	--- Aluminium sulphate (iron free)	kg.	16%
2833 22 90	--- Other	kg.	16%
2833 23 00	-- Of chromium	kg.	16%
2833 24 00	-- Of nickel	kg.	16%
2833 25 00	-- Of copper	kg.	16%
2833 26	-- Of zinc :		
2833 26 10	--- Agricultural grade zinc sulphate ordinarily used as micronutrient	kg.	Nil
2833 26 90	--- Other	kg.	16%
2833 27 00	-- Of barium	kg.	16%
2833 29	-- Other :		
2833 29 10	--- Ferrous sulphate	kg.	16%
2833 29 20	--- Mercuric sulphate	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2833 29 30 ---	Quinidine sulphate	kg.	16%
2833 29 40 ---	Manganese sulphate	kg.	16%
2833 29 50 ---	Strontium sulphate	kg.	16%
2833 29 90 ---	Other	kg.	16%
2833 30 -	<i>Alums:</i>		
2833 30 10 ---	Ammonium alum	kg.	16%
2833 30 20 ---	Ferric ammonium alum	kg.	16%
2833 30 30 ---	Potash alum	kg.	16%
2833 30 90 ---	Other	kg.	16%
2833 40 00 -	Peroxosulphates (persulphates)	kg.	16%
2834	NITRITES; NITRATES		
2834 10 -	<i>Nitrites:</i>		
2834 10 10 ---	Sodium nitrite	kg.	16%
2834 10 90 ---	Other	kg.	16%
	<i>Nitrates:</i>		
2834 21 00 --	Of potassium	kg.	16%
2834 29 --	<i>Other:</i>		
2834 29 10 ---	Strontium nitrate	kg.	16%
2834 29 20 ---	Magnesium nitrate	kg.	16%
2834 29 30 ---	Barium nitrate	kg.	16%
2834 29 90 ---	Other	kg.	16%
2835	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED		
2835 10 -	<i>Phosphinates (hypophosphites) and phosphonates (phosphites):</i>		
2835 10 10 ---	Calcium hypophosphite	kg.	16%
2835 10 20 ---	Magnesium hypophosphite	kg.	16%
2835 10 90 ---	Other	kg.	16%
	<i>Phosphates:</i>		
2835 22 00 --	Of mono-or disodium	kg.	16%
2835 23 00 --	Of trisodium	kg.	16%
2835 24 00 --	Of potassium	kg.	16%
2835 25 00 --	Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg.	16%
2835 26 --	<i>Other phosphates of calcium:</i>		
2835 26 10 ---	Calcium monobasic phosphate	kg.	16%
2835 26 20 ---	Calcium tribasic phosphate	kg.	16%
2835 26 90 ---	Other	kg.	16%
2835 29 --	<i>Other:</i>		
2835 29 10 ---	Magnesium phosphate, monobasic	kg.	16%
2835 29 20 ---	Magnesium phosphate, dibasic	kg.	16%
2835 29 30 ---	Magnesium phosphate, tribasic	kg.	16%
2835 29 40 ---	Sodium hexametaphosphate	kg.	16%
2835 29 90 ---	Other	kg.	16%
	<i>Polyphosphates:</i>		
2835 31 00 --	Sodium triphosphate (sodium tripolyphosphate)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2835 39 00 --	Other	kg.	16%
2836	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE		
2836 10 00 -	Commercial ammonium carbonate and other ammonium carbonates	kg.	16%
2836 20	<i>Disodium carbonate :</i>		
2836 20 10 ---	Disodium carbonate, dense	kg.	16%
2836 20 20 ---	Disodium carbonate, light	kg.	16%
2836 20 90 ---	Other	kg.	16%
2836 30 00 --	Sodium hydrogencarbonate (sodium bicarbonate)	kg.	16%
2836 40 00 -	Potassium carbonates	kg.	16%
2836 50 00 -	Calcium carbonate	kg.	16%
2836 60 00 -	Barium carbonate	kg.	16%
2836 70 00 -	Lead carbonate	kg.	16%
	<i>Other :</i>		
2836 91 00 --	Lithium carbonates	kg.	16%
2836 92 00 --	Strontium carbonate	kg.	16%
2836 99	<i>Other :</i>		
2836 99 10 ---	Percarbonates	kg.	16%
2836 99 20 ---	Magnesium carbonate	kg.	16%
2836 99 30 ---	Aluminium bicarbonate	kg.	16%
2836 99 90 ---	Other	kg.	16%
2837	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES		
	<i>Cyanides and cyanide oxides :</i>		
2837 11 00 --	Of sodium	kg.	16%
2837 19	<i>Other :</i>		
2837 19 10 ---	Potassium cyanide	kg.	16%
2837 19 20 ---	Double cyanide of potassium and sodium	kg.	16%
2837 19 90 ---	Other	kg.	16%
2837 20	<i>Complex cyanides :</i>		
2837 20 10 ---	Ammonium sulphocyanide	kg.	16%
2837 20 20 ---	Potassium ferricyanide	kg.	16%
2837 20 30 ---	Potassium ferrocyanide	kg.	16%
2837 20 40 ---	Sodium ferrocyanide	kg.	16%
2837 20 50 ---	Sodium nitroprusside (sodium nitroferricyanide)	kg.	16%
2837 20 90 ---	Other	kg.	16%
2838	FULMINATES, CYANATES AND THIOCYANATES		
2838 00	<i>Fulminates, cyanates and thiocyanates :</i>		
2838 00 10 ---	Fulminates	kg.	16%
2838 00 20 ---	Cyanates	kg.	16%
2838 00 30 ---	Thiocyanates	kg.	16%
2839	SILICATES; COMMERCIAL ALKALI METAL SILICATES		
	<i>Of sodium :</i>		
2839 11 00 --	Sodium metasilicates	kg.	16%
2839 19 00 --	Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2839 20 00	- Of potassium	kg.	16%
2839 90	- Other :		
2839 90 10	--- Magnesium trisilicate	kg.	16%
2839 90 90	--- Other	kg.	16%
2840	BORATES, PEROXOBORATES (PERBORATES)		
	- Disodium tetraborate (refined borax):		
2840 11 00	-- Anhydrous	kg.	16%
2840 19 00	-- Other	kg.	16%
2840 20	- Other borates :		
2840 20 10	--- Magnesium borate	kg.	16%
2840 20 90	--- Other	kg.	16%
2840 30 00	- Peroxoborates (perborates)	kg.	16%
2841	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS		
2841 10	- Aluminates :		
2841 10 10	--- Sodium aluminate	kg.	16%
2841 10 90	--- Other	kg.	16%
2841 20	- Chromates of zinc or of lead :		
2841 20 10	--- Chromates of zinc	kg.	16%
2841 20 20	--- Chromates of lead	kg.	16%
2841 30 00	- Sodium dichromate	kg.	16%
2841 50	- Other chromates and dichromates; peroxochromates :		
2841 50 10	--- Sodium chromate	kg.	16%
2841 50 90	--- Other	kg.	16%
	- Manganites, manganates and permanganates:		
2841 61 00	-- Potassium permanganate	kg.	16%
2841 69 00	-- Other	kg.	16%
2841 70	- Molybdates:		
2841 70 10	--- Aluminium molybdate	kg.	16%
2841 70 20	--- Sodium molybdate	kg.	16%
2841 70 90	--- Other	kg.	16%
2841 80	- Tungstates (wolframates) :		
2841 80 10	--- Sodium tungstate	kg.	16%
2841 80 20	--- Magnesium tungstate	kg.	16%
2841 80 90	--- Other	kg.	16%
2841 90 00	- Other	kg.	16%
2842	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS, (INCLUDING ALUMINOSILICATES, WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES		
2842 10 00	- Double or complex silicates, including aluminosilicates, whether or not chemically defined	kg.	16%
2842 90	- Other :		
2842 90 10	--- Arsenites and arsenates	kg.	16%
2842 90 20	--- Bichromates and dichromates	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2842 90 90 ---	Other	kg.	16%
	VI. — MISCELLANEOUS		
2843	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS		
2843 10	- Colloidal precious metals :		
2843 10 10 ---	Of gold	kg.	16%
2843 10 20 ---	Of silver	kg.	16%
2843 10 90 ---	Other	kg.	16%
	- Silver compounds :		
2843 21 00 --	Silver nitrate	kg.	16%
2843 29 00 --	Other	kg.	16%
2843 30 00 -	Gold compounds	kg.	16%
2843 90	- Other compounds; amalgams:		
	--- Other compounds:		
2843 90 11 ----	Sodium aurous thiosulphate	kg.	16%
2843 90 12 ----	Noble metal solutions of platinum, rhodium and palladium	kg.	16%
2843 90 19 ----	Other	kg.	16%
2843 90 20 ---	Amalgams	kg.	16%
2844	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSIONABLE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS		
2844 10 00 -	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg.	16%
2844 20 00 -	Uranium enriched in U <sub>235</sub> and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U <sub>235</sub> , plutonium or compounds of these products	kg.	16%
2844 30	- Uranium depleted in U <sub>235</sub> and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U <sub>235</sub> , thorium or compounds of these products :		
2844 30 10 ---	Uranium depleted in U <sub>235</sub> and thorium and their alloys, unwrought or wrought and compounds thereof	kg.	16%
	--- Compounds of thorium or of uranium depleted in U <sub>235</sub> :		
2844 30 21 ----	Thorium oxide	kg.	16%
2844 30 22 ----	Thorium hydroxide	kg.	Nil
2844 30 23 ----	Thorium nitrate	kg.	16%
2844 30 29 ----	Other	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2844 30 30 ---	Waste and scrap of uranium depleted in $U_{235}$ or of thorium	kg.	16%
2844 30 90 ---	Other	kg.	16%
2844 40 00 -	Radioactive elements and isotopes and compounds other than those of sub-heading 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg.	16%
2844 50 00 -	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg.	16%
2845	ISOTOPES OTHER THAN THOSE OF HEADING 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED		
2845 10 00 -	Heavy water (deuterium oxide)	kg.	Nil
2845 90 -	Other :		
2845 90 10 ---	Nuclear fuels not elsewhere included or specified	kg.	Nil
2845 90 90 ---	Other	kg.	16%
2846	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS		
2846 10 -	Cerium compounds :		
2846 10 10 ---	Cerium oxides	kg.	16%
2846 10 90 ---	Other	kg.	16%
2846 90 -	Other :		
2846 90 10 ---	Rare-earth oxides not elsewhere included or specified	kg.	16%
2846 90 20 ---	Rare-earth fluorides not elsewhere included or specified	kg.	16%
2846 90 30 ----	Rare-earth chlorides not elsewhere included or specified	kg.	16%
2846 90 90 ---	Other	kg.	16%
2847 00 00	HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	kg.	16%
2848	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS		
2848 00 -	Phosphides, whether or not chemically defined, excluding ferrophosphorus :		
2848 00 10 ---	Of copper (phosphor copper), containing more than 15% by weight of phosphorus	kg.	16%
2848 00 20 ---	Of zinc	kg.	16%
2848 00 90 ---	Other	kg.	16%
2849	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED		
2849 10 00 -	Of calcium.	kg.	16%
2849 20 -	Of silicon :		
2849 20 10 ---	Carborundum	kg.	16%
2849 20 90 ---	Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2849 90	- Other :		
2849 90 10	--- Boron carbide	kg.	16%
2849 90 20	--- Tungsten carbide	kg.	16%
2849 90 90	--- Other	kg.	16%
2850	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 2849		
2850 00	- <i>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849 :</i>		
2850 00 10	--- Hydrides	kg.	16%
2850 00 20	--- Nitrides	kg.	16%
2850 00 30	--- Azides	kg.	16%
	--- <i>Silicides :</i>		
2850 00 41	---- Of calcium	kg.	16%
2850 00 49	---- Other	kg.	16%
2850 00 50	--- Borides	kg.	16%
2851	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS		
2851 00	- <i>Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals :</i>		
2851 00 10	--- Distilled or conductivity water and water of similar purity	kg.	16%
2851 00 20	--- Liquid air, whether or not any fraction of rare gases has been removed	kg.	16%
2851 00 30	--- Compressed air	kg.	Nil
2851 00 40	--- Amalgams, other than of precious metals	kg.	16%
2851 00 90	--- Other	kg.	16%

## CHAPTER 29

*Organic chemicals*

## NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to :

(a) separate chemically defined organic compounds, whether or not containing impurities;

(b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(c) the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;

(d) the products mentioned in (a), (b) or (c) above dissolved in water;

(e) the products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

(h) the following products, diluted to standard strengths, for the production of azo dye: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover :

(a) goods of heading 1504 or crude glycerol of heading 1520;

(b) ethyl alcohol (Chapter 22);

(c) methane or propane (heading 2711);

(d) the compounds of carbon mentioned in Note 2 to Chapter 28;

(e) urea (heading 3102 or 3105);

(f) colouring matter of vegetable or animal origin (heading 3203), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212);

(g) enzymes (heading 3507);

(h) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading 3606);

(i) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packing for retail sale, of heading 3824; or

(k) optical elements, for example, of ethylenediamine tartrate (heading 9001).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In headings 2904 to 2906, 2908 to 2911 and 2913 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 2929.

For the purposes of headings 2911, 2912, 2914, 2918 and 2922, "oxygen-functions" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 2905 to 2920.

5. (a) The esters of acid-function organic compounds of Sub-Chapters I to VII with organic compounds of these Sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these Sub-Chapters.

(b) Esters of ethyl alcohol with acid-function organic compounds of Sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(c) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :

(A) inorganic salts of organic compounds such as acid-, phenol- or enol function compounds or organic bases, of Sub-Chapters I to X or heading 2942, are to be classified in the heading appropriate to the organic compound; and

(B) salts formed between organic compounds of Sub-Chapters I to X or heading 2942 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol- function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.

(d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).

(e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6. The compounds of headings 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading 2930 (organo-sulphur compounds) and heading 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 2932, 2933 and 2934 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8. For the purpose of heading 2937 :

(a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

9. This Chapter does not cover products containing alcohol, opium, Indian hemp or other narcotic drugs. For the purposes of this Note, "alcohol", "opium", "Indian hemp", "narcotic drugs" and "narcotics" have the meanings assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

10. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

#### SUB-HEADING NOTE

Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specially covered by any other sub-heading and that there is no residual sub-heading named "other" in the series of sub-headings concerned.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	I. — HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2901	ACYCLIC HYDROCARBONS		
2901 10 00	— Saturated	kg.	16%
	— Unsaturated :		
2901 21 00	-- Ethylene	kg.	16%
2901 22 00	-- Propene (propylene)	kg.	16%
2901 23 00	-- Butene (butylene) and isomers thereof	kg.	16%
2901 24 00	-- Buta-1,3-diene and isoprene	kg.	16%
2901 29	-- Other :		
2901 29 10	--- Acetylene, whether or not in dissolved condition	kg.	16%
2901 29 20	--- Heptene (Heptylene)	kg.	16%
2901 29 90	--- Other	kg.	16%
2902	CYCLIC HYDROCARBONS		
	— <i>Cyclanes, cyclenes and cycloterpenes :</i>		
2902 11 00	-- Cyclohexane	kg.	16%
2902 19 00	-- Other	kg.	16%
2902 20 00	-- Benzene	kg.	16%
2902 30 00	-- Toluene	kg.	16%
	— <i>Xylenes :</i>		
2902 41 00	-- o-Xylene	kg.	16%
2902 42 00	-- m-Xylene	kg.	16%
2902 43 00	-- p-Xylene	kg.	16%
2902 44 00	-- Mixed xylene isomers	kg.	16%
2902 50 00	-- Styrene	kg.	16%
2902 60 00	-- Ethylbenzene	kg.	16%
2902 70 00	-- Cumene	kg.	16%
2902 90	-- Other :		
2902 90 10	--- Dipentene	kg.	16%
2902 90 20	--- Diphenyl methane	kg.	16%
2902 90 30	--- Dodecyclic benzenes (excluding mixed alkylarenes)	kg.	16%
2902 90 40	--- Napthalene, pure	kg.	16%
2902 90 50	--- Isobutyl benzene	kg.	16%
2902 90 90	--- Other	kg.	16%
2903	HALOGENATED DERIVATIVES OF HYDROCARBONS		
	— <i>Saturated chlorinated derivatives of acyclic hydrocarbons :</i>		
2903 11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride) :		
2903 11 10	--- Chloromethane (methyl chloride)	kg.	16%
2903 11 20	--- Chloroethane (ethyl chloride)	kg.	16%
2903 12 00	-- Dichloromethane (methylene chloride)	kg.	16%
2903 13 00	-- Chloroform (trichloro methane)	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2903 14 00	-- Carbon tetrachloride	kg.	16%
2903 15 00	-- 1,2-Dichloroethane (ethylene dichloride)	kg.	16%
2903 19	-- Other :		
2903 19 10	--- Tetrachloroethane	kg.	16%
2903 19 20	--- Trichloroethane	kg.	16%
2903 19 90	--- Other	kg.	16%
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons :		
2903 21 00	-- Vinyl chloride (chloroethylene)	kg.	16%
2903 22 00	-- Trichloroethylene	kg.	16%
2903 23 00	-- Tetrachloroethylene (perchloroethylene)	kg.	16%
2903 29 00	-- Other	kg.	16%
2903 30	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :		
2903 30 10	--- Fluorinated derivatives	kg.	16%
2903 30 20	--- Brominated derivatives	kg.	16%
2903 30 30	--- Iodinated derivatives	kg.	16%
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :		
2903 41 00	-- Trichlorofluoromethane	kg.	16%
2903 42 00	-- Dichlorodifluoromethane	kg.	16%
2903 43 00	-- Trichlorotrifluoroethanes	kg.	16%
2903 44	-- Dichlorotetrafluoroethanes and Chloropentafluoroethane:		
2903 44 10	--- 1,2 -Dichlorotetra-fluoroethane	kg.	16%
2903 44 20	--- Chloropentafluoroethane	kg.	16%
2903 44 90	--- Other	kg.	16%
2903 45	-- Other derivatives perhalogenated only with fluorine and chlorine:		
	--- Chlorotrifluoro methane, Pentachlorofluoroethane, Tetrachlorodifluoroethane:		
2903 45 11	---- Chlorotrifluoromethane	kg.	16%
2903 45 12	---- Pentachlorofluoroethane	kg.	16%
2903 45 13	---- Tetrachlorodifluoroethane	kg.	16%
	--- Heptachlorodifluoropropane, Hexachlorodifluoropropane, Pentachlorotrifluoropropane, Tetrachlorotetrafluoropropane, Trichloropentafluoropropane, Dichlorohexafluoropropane, Chloroheptafluoropropane :		
2903 45 21	---- Heptachlorodifluoropropane	kg.	16%
2903 45 22	---- Hexachlorodifluoropropane	kg.	16%
2903 45 23	---- Pentachlorotrifluoropropane	kg.	16%
2903 45 24	---- Tetrachlorotetrafluoropropane	kg.	16%
2903 45 25	---- Trichloropentafluoropropane	kg.	16%
2903 45 26	---- Dichlorohexafluoropropane	kg.	16%
2903 45 27	---- Chloroheptafluoropropane	kg.	16%
2903 45 90	--- Other	kg.	16%
2903 46	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:		
2903 46 10	--- Bromochlorodifluoromethane	kg.	16%
2903 46 20	--- Bromotrifluoromethane	kg.	16%
2903 46 30	--- Dibromotetrafluoroethanes	kg.	16%
2903 47 00	-- Other perhalogenated derivatives	kg.	16%
2903 49	-- Other :		
2903 49 10	--- Halogenated derivatives of methane, ethane or	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2903 49 90	propane halogenated only with fluorine and chlorine (HCFCs) Other	kg.	16%
2903 51 00	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :	kg.	16%
2903 59 00	- 1,2,3,4,5,6-Hexachlorocyclohexane Other	kg.	16%
2903 61	- Halogenated derivatives of aromatic hydrocarbons :		
2903 61 10	- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene :		
2903 61 10	Chlorobenzene (monochloro)	kg.	16%
2903 61 20	Ortho dichlorobenzene	kg.	16%
2903 61 30	Para dichlorobenzene	kg.	16%
2903 62	- Hexachlorobenzene and DDT [1,1,1-trichloro-2, 2-bis (p-chlorophenyl) ethane]:		
2903 62 10	Hexachlorobenzene, other than lindane	kg.	16%
2903 62 21	DDT (Dichloro-diphenyl-trichloroethane):	kg.	16%
2903 62 29	DDT-Technical 75 Wdp	kg.	16%
2903 62 29	Other	kg.	16%
2903 69	- Other :		
2903 69 10	Chlorofluorobenzene	kg.	16%
2903 69 20	Benzalchloride (benzyl dichloride)	kg.	16%
2903 69 30	Benzotrichloride	kg.	16%
2903 69 40	Benzylchloride	kg.	16%
2903 69 50	Parachloro toluene (4-chloromethyl benzene)	kg.	16%
2903 69 60	Napthalene, chlorinated	kg.	16%
2903 69 70	Chlorofluoro aniline	kg.	16%
2903 69 90	Other	kg.	16%
2904	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED		
2904 10	- Derivatives containing only sulpho groups, their salts and ethyl esters :		
2904 10 10	Benzene sulphonic acid	kg.	16%
2904 10 20	1,5 Napthalene disulphonic acid (Armstrong's acid)	kg.	16%
2904 10 30	Napthalene sulphonic acid	kg.	16%
2904 10 40	Vinyl sulphone	kg.	16%
2904 10 90	Other	kg.	16%
2904 20	- Derivatives containing only nitro or only nitroso groups :		
2904 20 10	Nitrobenzene	kg.	16%
2904 20 20	Meta dinitrobenzene	kg.	16%
2904 20 30	Meta nitrotoluene	kg.	16%
2904 20 40	Ortho nitrotoluene	kg.	16%
2904 20 50	Para nitrotoluene	kg.	16%
2904 20 60	Dinitrotoluene	kg.	16%
2904 20 90	Other	kg.	16%
2904 90	- Other :		
2904 90 10	2,5 dichloro. nitrobenzene	kg.	16%
2904 90 20	Dinitrochlorobenzene	kg.	16%
2904 90 30	Meta nitrochlorobenzene	kg.	16%
2904 90 40	Ortho nitrochlorobenzene	kg.	16%
2904 90 50	Para nitrochlorobenzene	kg.	16%
2904 90 60	2-nitrochlorotoluene	kg.	16%
2904 90 70	Sodium meta nitrobenzene sulphonate	kg.	16%
2904 90 90	Other	kg.	16%
2905	II. — ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES - Saturated monohydric alcohols :		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2905 11 00	-- Methanol (methyl alcohol)	kg.	16%
2905 12	-- <i>Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) :</i>		
2905 12 10	--- Propyl alcohol	kg.	16%
2905 12 20	--- Isopropyl alcohol	kg.	16%
2905 13 00	-- Butan-1-ol (n-butyl alcohol)	kg.	16%
2905 14	-- <i>Other butanols :</i>		
2905 14 10	--- Ethambutol, ethambutol HCl	kg.	16%
2905 14 20	--- Salbutamol sulphate	kg.	16%
2905 14 30	--- Amino butanol	kg.	16%
2905 14 90	--- Other	kg.	16%
2905 15 00	-- Pentanol (amyl alcohol) and isomers thereof	kg.	16%
2905 16	-- <i>Octanol (octyl alcohol) and isomers thereof :</i>		
2905 16 10	--- Dimethyl octanol	kg.	16%
2905 16 20	--- 2-ethyl hexanol	kg.	16%
2905 16 90	--- Other	kg.	16%
2905 17 00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg.	16%
2905 19 00	-- Other	kg.	16%
	- <i>Unsaturated monohydric alcohols :</i>		
2905 22	-- <i>Acyclic terpene alcohols :</i>		
2905 22 10	--- Citranellol	kg.	16%
2905 22 20	--- Geraniol	kg.	16%
2905 22 30	--- Linalool	kg.	16%
2905 22 40	--- Rhodinol	kg.	16%
2905 22 90	--- Other	kg.	16%
2905 29 00	-- Other	kg.	16%
	- <i>Diols :</i>		
2905 31 00	-- Ethylene glycol (ethanediol)	kg.	16%
2905 32 00	-- Propylene glycol (propane-1,2-diol)	kg.	16%
2905 39	-- <i>Other :</i>		
2905 39 10	--- 1,4/1,3/2,3-butylene glycol	kg.	16%
2905 39 90	--- Other	kg.	16%
	- <i>Other polyhydric alcohols :</i>		
2905 41 00	-- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	kg.	16%
2905 42	-- <i>Pentaerythritol :</i>		
2905 42 10	--- Dipentaerythritol	kg.	16%
2905 42 90	--- Other	kg.	16%
2905 43 00	-- Mannitol	kg.	16%
2905 44 00	-- D-glucitol (Sorbitol)	kg.	16%
2905 45 00	-- Glycerol	kg.	16%
2905 49 00	-- Other	kg.	16%
	- <i>Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :</i>		
2905 51 00	-- Ethchlorvynol (INN)	kg.	16%
2905 59 00	-- Other	kg.	16%
2906	CYCLOC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	- <i>Cyclanic, cyclenic or cycloterpentic :</i>		
2906 11 00	-- Menthol	kg.	16%
2906 12 00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg.	16%
2906 13	-- <i>Sterols and inositols :</i>		
2906 13 10	--- Cholesterol	kg.	16%
2906 13 90	--- Other	kg.	16%
2906 14 00	-- Terpeneols	kg.	16%
2906 19	-- <i>Other :</i>		
2906 19 10	--- Borneol	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2906 19 90	Other	kg.	16%
	- Aromatic :		
2906 21 00	Benzyl alcohol	kg.	16%
2906 29	Other :		
2906 29 10	Cinnamic alcohol	kg.	16%
2906 29 20	Phenylethyl alcohol	kg.	16%
2906 29 90	Other	kg.	16%
	III.—PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2907	PHENOLS; PHENOL-ALCOHOLS		
	- Monophenols :		
2907 11	Phenol (hydroxybenzene) and its salts :		
2907 11 10	Phenol, as pure carbolic acid	kg.	16%
2907 11 90	Other	kg.	16%
2907 12	Cresols and their salts :		
2907 12 10	Para cresols (p-cresols)	kg.	16%
2907 12 20	Cresylic acid	kg.	16%
2907 12 90	Other	kg.	16%
2907 13 00	Octylphenol, nonylphenol and their isomers; salts thereof	kg.	16%
2907 14 00	Xylenols and their salts	kg.	16%
2907 15	Naphthols and their salts :		
2907 15 10	Alpha naphthols	kg.	16%
2907 15 20	Beta naphthols	kg.	16%
2907 15 90	Other	kg.	16%
2907 19	Other :		
2907 19 10	o-Phenyl phenols	kg.	16%
2907 19 20	p-Phenyl phenols	kg.	16%
2907 19 30	Thymol	kg.	16%
2907 19 40	Para tertiary butyl phenol	kg.	16%
2907 19 50	Alkyl phenols	kg.	16%
2907 19 90	Other	kg.	16%
	- Polyphenols; phenol-alcohols :		
2907 21 00	Resorcinol and its salts	kg.	16%
2907 22 00	Hydroquinone (quinol) and its salts	kg.	16%
2907 23 00	4,4 -isopropylidenediphenol (bis-phenol A, diphenylolpropane) and its salts	kg.	16%
2907 29	Other :		
2907 29 10	1,5- Dihydroxy naphthalene	kg.	16%
2907 29 90	Other	kg.	16%
2908	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS		
2908 10 00	Derivatives containing only halogen substituents and their salts	kg.	16%
2908 20	Derivatives containing only sulpho groups, their salts and esters :		
2908 20 10	Phenol sulphonic acids	kg.	16%
	- Naphthol sulphonic acids :		
2908 20 21	G acids (2-naphthol-6,8-disulphonic acid)	kg.	16%
2908 20 22	Salts of G acid	kg.	16%
2908 20 23	Beta naphthol sulphonic acids	kg.	16%
2908 20 24	Nevile -Winther acid (1-naphthol- 4- sulphonic acid)	kg.	16%
2908 20 25	Schaeffer acid (2-Naphthol-6-sulphonic acid)	kg.	16%
2908 20 26	R acids (2-naphthol- 3, 6- disulphonic acid) and its disodium salt (salt of R acid)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2908 20 27 ----	Chromotropic acid (1,8-dihydroxynaphthalene-3,6-disulfonic acid)	kg.	16%
2908 20 29 ----	Other	kg.	16%
2908 90 -	Other :		
2908 90 10 ---	Para nitrophenol	kg.	16%
2908 90 20 ---	Musk xylol	kg.	16%
2908 90 90 ---	Other	kg.	16%
	IV. — ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2909	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	- <i>Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>		
2909 11 00 --	Diethyl ether	kg.	16%
2909 19 00 --	Other	kg.	16%
2909 20 00 --	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	16%
2909 30 -	- <i>Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>		
	--- <i>Anisole and their derivatives :</i>		
2909 30 11 ----	4-chloro-2-nitro anisole	kg.	16%
2909 30 12 ----	Ortho nitro anisole	kg.	16%
2909 30 19 ----	Other	kg.	16%
2909 30 20 ---	Diphenyl oxide	kg.	16%
2909 30 30 ---	Musk ambrette	kg.	16%
2909 30 90 ---	Other	kg.	16%
	- <i>Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>		
2909 41 00 --	2,2-Oxydiethanol (diethylene glycol, digol)	kg.	16%
2909 42 00 --	Monomethyl ethers of ethylene glycol or of diethylene glycol	kg.	16%
2909 43 00 --	Monobutyl ethers of ethylene glycol or of diethylene glycol	kg.	16%
2909 44 00 --	Other monoalkylethers of ethylene glycol or of diethylene glycol	kg.	16%
2909 49 00 --	Other	kg.	16%
2909 50 -	- <i>Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>		
2909 50 10 ---	Guaiacol	kg.	16%
2909 50 20 ---	Isocugenol	kg.	16%
2909 50 30 ---	Potassium guaiacol sulphonate	kg.	16%
2909 50 90 ---	Other	kg.	16%
2909 60 00 -	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2910	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2910 10 00	- Oxirane (ethylene oxide)	kg.	16%
2910 20 00	- Methyloxirane (propylene oxide)	kg.	16%
2910 30 00	- 1-chloro-2,3-epoxypropane (epichlorohydrin)	kg.	16%
2910 90 00	- Other	kg.	16%
2911	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2911 00	- <i>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>		
2911 00 10	--- Acetals and hemiacetals, whether or not with other oxygen function	kg.	16%
2911 00 90	--- Other	kg.	16%
2912	V.—ALDEHYDE-FUNCTION COMPOUNDS		
2912	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE		
2912 11 00	- <i>Acyclic aldehydes without other oxygen function :</i>		
2912 12 00	-- Methanal (formaldehyde)	kg.	16%
2912 13 00	-- Ethanal (acetaldehyde)	kg.	16%
2912 19 00	-- Butanal (butyraldehyde, normal isomer)	kg.	16%
2912 19 10	--- Other :		
2912 19 10	--- Crotonaldehyde	kg.	16%
2912 19 20	--- Heptaldehyde (heptanal)	kg.	16%
2912 19 30	--- Glyoxal	kg.	16%
2912 19 90	--- Other	kg.	16%
2912 21 00	- <i>Cyclic aldehydes without other oxygen function :</i>		
2912 29 00	-- Benzaldehyde	kg.	16%
2912 29 10	--- Other :		
2912 29 10	--- Cinnamic aldehyde	kg.	16%
2912 29 20	--- Phenyl acetaldehyde	kg.	16%
2912 29 90	--- Other	kg.	16%
2912 30 00	- Aldehyde alcohols	kg.	16%
2912 41 00	- <i>Aldehyde ethers, aldehyde phenols and aldehydes with other oxygen function :</i>		
2912 42 00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg.	16%
2912 49 00	-- Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	kg.	16%
2912 49 10	--- Other :		
2912 49 10	--- Anisic aldehyde (Anisaldehyde)	kg.	16%
2912 49 20	--- Heliotropin (piperonyl aldehyde)	kg.	16%
2912 49 30	--- Thiacetazone	kg.	16%
2912 49 40	--- 3,4,5-trimethoxy-benzaldehyde	kg.	16%
2912 49 90	--- Other	kg.	16%
2912 50 00	- Cyclic polymers of aldehydes	kg.	16%
2912 60 00	- Paraformaldehyde	kg.	16%
2913	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 2912		
2913 00	- <i>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912:</i>		
2913 00 10	--- Ortho-chloro-benzaldehyde	kg.	16%
2913 00 90	--- Other	kg.	16%
2914	VI.—KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
2914	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2914 11 00	- <i>Acyclic ketones without other oxygen function :</i>		
2914 11 00	-- Acetone	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2914 12 00	-- Butanone (methyl ethyl ketone)	kg.	16%
2914 13 00	-- 4-methylpentan-2-one (methyl isobutyl ketone)	kg.	16%
2914 19	-- Other :		
2914 19 10	--- Isophoron		
2914 19 90	--- Other	kg.	16%
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :	kg.	16%
2914 21	-- Camphor :		
2914 21 10	--- Natural		
2914 21 20	--- Synthetic	kg.	16%
2914 22 00	-- Cyclohexanone and methyl-cyclohexanones	kg.	16%
2914 23	-- Ionones and methylionones :	kg.	16%
2914 23 10	--- Beta-ionone		
2914 23 20	--- Pseudo ionone	kg.	16%
2914 23 90	--- Other	kg.	16%
2914 29	-- Other :	kg.	16%
2914 29 10	--- L-carayone		
2914 29 90	--- Other	kg.	16%
	- Aromatic ketones without other oxygen function :	kg.	16%
2914 31 00	-- Phenylacetone (phenylpropan-2-one)		
2914 39	-- Other :	kg.	16%
2914 39 10	--- Aceto phenone		
2914 39 20	--- Benzanthrone	kg.	16%
2914 39 30	--- Benzophenone	kg.	16%
2914 39 40	--- Dibenzanthrone (violanthrone)	kg.	16%
2914 39 90	--- Other	kg.	16%
2914 40 00	- Ketone-alcohols and ketone-aldehydes	kg.	16%
2914 50 00	- Ketone-phenols and ketones with other oxygen function	kg.	16%
	- Quinones :		
2914 61 00	-- Anthraquinone		
2914 69	-- Other :	kg.	16%
2914 69 10	--- 1,4- dihydroxy anthraquinone (quinizarin)		
2914 69 20	--- Methyl anthraquinone	kg.	16%
2914 69 90	--- Other	kg.	16%
2914 70	- Halogenated, sulphonated, nitrated or nitrosated derivatives :	kg.	16%
2914 70 10	--- 1-chloro anthraquinone	kg.	16%
2914 70 20	--- Musk ketone	kg.	16%
2914 70 90	--- Other	kg.	16%
VII.—CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2915	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	- Formic acid, its salts and esters:		
2915 11 00	--- Formic acid	kg.	16%
2915 12	-- Salts of formic acid:		
2915 12 10	--- Sodium formate	kg.	16%
2915 12 90	--- Other	kg.	16%
2915 13 00	-- Esters of formic acid	kg.	16%
	- Acetic acid and its salts; acetic anhydride :	kg.	16%
2915 21 00	-- Acetic acid	kg.	16%
2915 22 00	-- Sodium acetate	kg.	16%
2915 23 00	-- Cobalt acetates	kg.	16%
2915 24 00	-- Acetic anhydride	kg.	16%
2915 29	-- Other :	kg.	16%
2915 29 10	--- Calcium acetate	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2915 29 20 ---	Magnesium acetate	kg.	16%
2915 29 30 ---	Manganese acetate	kg.	16%
2915 29 90 ---	Other	kg.	16%
	<i>Esters of acetic acid :</i>		
2915 31 00 --	Ethyl acetate	kg.	16%
2915 32 00 --	Vinyl acetate	kg.	16%
2915 33 00 --	n-Butyl acetate	kg.	16%
2915 34 00 --	Isobutyl acetate	kg.	16%
2915 35 00 --	2-Ethoxyethyl acetate	kg.	16%
2915 39 --	Other :		
2915 39 10 ---	Benzyl acetate	kg.	16%
2915 39 20 ---	Bornyl acetate and iso bornyl acetate	kg.	16%
2915 39 30 ---	Linalyl acetate	kg.	16%
2915 39 40 ---	Methyl acetate	kg.	16%
2915 39 50 ---	Phenyl propyl acetate	kg.	16%
2915 39 60 ---	Terpinyl acetate	kg.	16%
2915 39 90 ---	Other	kg.	16%
2915 40 --	<i>Mono-, di- or trichloroacetic acids, their salts and esters :</i>		
2915 40 10 ---	Monochloroacetic acid, their salts and esters	kg.	16%
2915 40 20 ---	Dichloroacetic acid, their salts and esters	kg.	16%
2915 40 30 ---	Trichloroacetic acid, their salts and esters	kg.	16%
2915 50 00 --	Propionic acid, its salts and esters	kg.	16%
2915 60 --	<i>Butanoic acids, pentanoic acids, their salts and esters :</i>		
2915 60 10 ---	Butanoic acids, their salts and esters	kg.	16%
2915 60 20 ---	Pentanoic acids, their salts and esters	kg.	16%
2915 70 --	<i>Palmitic acid, stearic acid, their salts and esters :</i>		
2915 70 10 ---	Palmitic acid	kg.	16%
2915 70 20 ---	Stearic acid	kg.	16%
2915 70 30 ---	Glycerol monostearate	kg.	16%
2915 70 40 ---	H.C.O. Fatty acid (including 12-hydroxy stearic acid)	kg.	16%
2915 70 50 ---	D.C.O. Fatty acid	kg.	16%
2915 70 90 ---	Other	kg.	16%
2915 90 --	<i>Other :</i>		
2915 90 10 ---	Acetyl chloride	kg.	16%
2915 90 20 ---	Octoic acid (caprylic acid)	kg.	16%
2915 90 30 ---	Hexoic acid (caproic acid)	kg.	16%
2915 90 90 ---	Other	kg.	16%
2916	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULFONATED, NITRATED OR NITROSATED DERIVATIVES		
	<i>Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>		
2916 11 00 --	Acrylic acid and its salts	kg.	16%
2916 12 --	<i>Esters of acrylic acid :</i>		
2916 12 10 ---	Butyl acrylate	kg.	16%
2916 12 90 ---	Other	kg.	16%
2916 13 --	<i>Methacrylic acid and its salts :</i>		
2916 13 10 ---	Methacrylic acid	kg.	16%
2916 13 20 ---	Salts of methacrylic acid	kg.	16%
2916 14 00 --	Esters of methacrylic acid	kg.	16%
2916 15 --	<i>Oleic, linoleic or linolenic acids, their salts and esters :</i>		
2916 15 10 ---	Oleic acid	kg.	16%
2916 15 90 ---	Other	kg.	16%
2916 19 --	<i>Other :</i>		
2916 19 10 ---	Undecylenic acid	kg.	16%
2916 19 20 ---	Bismuth compounds of unsaturated acyclic monoacids	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2916 19 30 ---	Potassium compounds of unsaturated acyclic monoacids	kg.	16%
2916 19 40 ---	Sodium compounds of unsaturated acyclic monoacids	kg.	16%
2916 19 50 ---	Esters of unsaturated acyclic monoacids not elsewhere specified	kg.	16%
2916 19 60 ---	Sorbic acid	kg.	16%
2916 19 90 ---	Other	kg.	16%
2916 20 00 -	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg.	16%
	<i>Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</i>		
2916 31 --	<i>Benzoic acid, its salts and esters :</i>		
2916 31 10 ---	Benzoic acid	kg.	16%
2916 31 20 ---	Benzyl benzoate	kg.	16%
2916 31 30 ---	Methyl benzoate	kg.	16%
2916 31 40 ---	Sodium benzoate	kg.	16%
2916 31 50 ---	Benzocaine (ethylpara-amino benzoate)	kg.	16%
2916 31 60 ---	Orthochloro benzoic acid	kg.	16%
2916 31 90 ---	Other	kg.	16%
2916 32 00 ---	Benzoyl peroxide and benzoyl chloride	kg.	16%
2916 34 00 --	Phenylacetic acid and its salts	kg.	16%
2916 35 00 --	Esters of phenylacetic acid	kg.	16%
2916 39 --	<i>Other :</i>		
2916 39 10 ---	Cinnamic acid	kg.	16%
2916 39 20 ---	Bismuth compounds of aromatic monoacids	kg.	16%
2916 39 30 ---	Potassium compounds of aromatic monoacids	kg.	16%
2916 39 40 ---	Sodium compounds of aromatic monoacids	kg.	16%
2916 39 50 ---	Esters of aromatic monoacids not elsewhere specified	kg.	16%
2916 39 90 ---	Other	kg.	16%
2917	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	<i>Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</i>		
2917 11 --	<i>Oxalic acid, its salts and esters :</i>		
2917 11 10 ---	Oxalic acid	kg.	16%
2917 11 20 ---	Calcium oxalate	kg.	16%
2917 11 30 ---	Strontium oxalate	kg.	16%
2917 11 40 ---	Diethyl oxalate	kg.	16%
2917 11 90 ---	Other	kg.	16%
2917 12 00 --	Adipic acid, its salts and esters	kg.	16%
2917 13 00 --	Azelaic acid, sebacic acid, their salts and esters	kg.	16%
2917 14 00 --	Maleic anhydride	kg.	16%
2917 19 --	<i>Other :</i>		
2917 19 10 ---	Maleic acid	kg.	16%
2917 19 20 ---	Malonic acid	kg.	16%
2917 19 30 ---	Succinic acid	kg.	16%
2917 19 40 ---	Ferrous fumarate	kg.	16%
2917 19 50 ---	Fumaric acid	kg.	16%
2917 19 60 ---	Itaconic acid	kg.	16%
2917 19 70 ---	Ethoxy methylene malonate, diethyl malonate	kg.	16%
2917 19 90 ---	Other	kg.	16%
2917 20 00 -	Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg.	16%
	<i>Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2917 31 00	-- Dibutyl orthophthalates	kg.	16%
2917 32 00	-- Dioctyl orthophthalates	kg.	16%
2917 33 00	-- Dinonyl or didecyl orthophthalates	kg.	16%
2917 34 00	-- Other esters of orthophthalic acid	kg.	16%
2917 35 00	-- Phthalic anhydride	kg.	16%
2917 36 00	-- Terephthalic acid and its salts	kg.	16%
2917 37 00	-- Dimethyl terephthalate	kg.	16%
2917 39	-- Other:		
2917 39 10	--- Dibutyl phthalate	kg.	16%
2917 39 20	--- Dioctyl phthalate	kg.	16%
2917 39 30	--- Phthalic acid	kg.	16%
2917 39 40	--- Dimethyl phthalate	kg.	16%
2917 39 50	--- Trimellitic anhydride	kg.	16%
2917 39 60	--- Isophthalic acid	kg.	16%
2917 39 90	--- Other	kg.	16%
2918	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	- <i>Carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>		
2918 11	-- Lactic acid, its salts and esters:		
2918 11 10	--- Lactic acid	kg.	16%
2918 11 20	--- Calcium lactate	kg.	16%
2918 11 90	--- Other	kg.	16%
2918 12 00	-- Tartaric acid	kg.	16%
2918 13	-- Salts and esters of tartaric acid:		
2918 13 10	--- Potassium bitartrate	kg.	16%
2918 13 20	--- Metoprolol tartrate	kg.	16%
2918 13 90	--- Other	kg.	16%
2918 14 00	-- Citric acid	kg.	16%
2918 15	-- Salts and esters of citric acid:		
2918 15 10	--- Potassium citrate	kg.	16%
2918 15 20	--- Sodium citrate	kg.	16%
2918 15 30	--- Bismuth citrate	kg.	16%
2918 15 40	--- Disodium hydrogen citrate	kg.	16%
2918 15 50	--- Ferric ammonium citrate	kg.	16%
2918 15 90	--- Other	kg.	16%
2918 16	-- Gluconic acid, its salts and esters:		
2918 16 10	--- Calcium gluconate	kg.	16%
2918 16 20	--- Ferrous gluconate	kg.	16%
2918 16 90	--- Other	kg.	16%
2918 19 00	-- Other	kg.	16%
	- <i>Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>		
2918 21	-- Salicylic acid and its salts:		
2918 21 10	--- Salicylic acid	kg.	16%
2918 21 20	--- Sodium salicylate	kg.	16%
2918 21 90	--- Other	kg.	16%
2918 22 00	-- O-Acetylsalicylic acid, its salts and esters	kg.	16%
2918 23	-- Other esters of salicylic acid and their salts:		
2918 23 10	--- Methyl salicylate	kg.	16%
2918 23 20	--- Amino salicylate	kg.	16%
2918 23 30	--- Salicylamide	kg.	16%
2918 23 90	--- Other	kg.	16%
2918 29	-- Other:		
2918 29 10	--- Gallic acid	kg.	16%
2918 29 20	--- Beta hydroxy naphthoic acid	kg.	16%
2918 29 30	--- Propyl gallate	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2918 29 90 ---	Other	kg.	16%
2918 30 -	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
2918 30 10 ---	Levulinic acid	kg.	16%
2918 30 20 ---	Ethyl aceto acetate (acetoacetic ester)	kg.	16%
2918 30 30 ---	Nalidixic acid	kg.	16%
2918 30 40 ---	Methyl aceto acetate	kg.	16%
2918 30 90 ---	Other	kg.	16%
2918 90 00 -	Other	kg.	16%
VIII.—ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2919	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTO-PHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2919 00 -	Phosphoric esters and their salts, including lacto-phosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives :		
2919 00 10 ---	Glycerophosphoric acid	kg.	16%
2919 00 20 ---	Calcium glycerophosphate	kg.	16%
2919 00 30 ---	Iron glycerophosphate	kg.	16%
2919 00 40 ---	Sodium glycerophosphate	kg.	16%
2919 00 50 ---	Tricresyl phosphate	kg.	16%
2919 00 90 ---	Other	kg.	16%
2920	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2920 10 00 -	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	16%
2920 90 -	Other :		
2920 90 10 ---	Diethyl sulphate	kg.	16%
2920 90 20 ---	Dimethyl sulphate	kg.	16%
2920 90 30 ---	Tris (2,3 Di-bromopropyl) phosphate	kg.	16%
2920 90 90 ---	Other	kg.	16%
IX.—NITROGEN-FUNCTION COMPOUNDS			
2921	AMINE-FUNCTION COMPOUNDS		
-	Acyclic monoamines and their derivatives; salts thereof :		
2921 11 --	Methylamine, di- or trimethylamine and their salts :		
2921 11 10 ---	Dimethyl formide	kg.	16%
2921 11 90 ---	Other	kg.	16%
2921 12 00 --	Diethylamine and its salts	kg.	16%
2921 19 00 --	Other	kg.	16%
-	Acyclic polyamines and their derivatives; salts thereof :		
2921 21 00 --	Ethylenediamine and its salts	kg.	16%
2921 22 00 --	Hexamethylenediamine and its salts	kg.	16%
2921 29 --	Other :		
2921 29 10 ---	Hexamethylene tetramine (hexamine) not put up as fuel or medicament	kg.	16%
2921 29 20 ---	Trimethylene trinitramine	kg.	16%
2921 29 90 ---	Other	kg.	16%
2921 30 -	Cyclanic, cyclenic or cycloterpenic mono or polyamines, and their derivatives; salts thereof :		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2921 30 10 ---	Cyclohexylamine	kg.	16%
2921 30 90 ---	Other	kg.	16%
	<i>Aromatic monoamines and their derivatives; salts thereof :</i>		
2921 41 ---	<i>Aniline and its salts :</i>		
2921 41 10 ---	Aniline	kg.	16%
2921 41 20 ---	Aniline hydrochloride	kg.	16%
2921 41 90 ---	Other	kg.	16%
2921 42 ---	<i>Aniline derivatives and their salts :</i>		
	<i>Para chloroaniline, ortho chloro paranitroaniline, dichloroaniline, 2, 6-dichloro paranitroaniline, 2-4-5-trichloroaniline :</i>		
2921 42 11 ----	Para chloroaniline	kg.	16%
2921 42 12 ----	Ortho chloro paranitroaniline	kg.	16%
2921 42 13 ----	Dichloroaniline	kg.	16%
2921 42 14 ----	2, 6-dichloro paranitroaniline	kg.	16%
2921 42 15 ----	2-4-5-trichloroaniline	kg.	16%
	<i>Benzyl ethyl aniline, ethyl aniline, diethylaniline, dimethylaniline, meta nitroaniline, Para nitroaniline :</i>		
2921 42 21 ----	Benzyl ethyl aniline	kg.	16%
2921 42 22 ----	Diethylaniline	kg.	16%
2921 42 23 ----	Dimethylaniline	kg.	16%
2921 42 24 ----	Ethyl aniline	kg.	16%
2921 42 25 ----	Meta nitroaniline	kg.	16%
2921 42 26 ----	Para nitroaniline	kg.	16%
	<i>2-amino 3, 5 xylene sulphonic acid, Benzyl ethyl aniline sulphuric acid, metanillic acid (meta amino benzene sulphonic acid), Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid), Ethyl hydroxy ethylaniline, Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline) :</i>		
2921 42 31 ----	2-amino 3, 5 xylene sulphonic acid	kg.	16%
2921 42 32 ----	Benzyl ethyl aniline sulphonic acid	kg.	16%
2921 42 33 ----	Metanillic acid (meta amino benzene sulphonic acid)	kg.	16%
2921 42 34 ----	Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid)	kg.	16%
2921 42 35 ----	Ethyl hydroxy ethylaniline	kg.	16%
2921 42 36 ----	Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline)	kg.	16%
2921 42 90 ---	Other	kg.	16%
2921 43 ---	<i>Toluidines and their derivatives; salts thereof :</i>		
2921 43 10 ---	Diethyl toluidine	kg.	16%
2921 43 20 ---	Dimethyl toluidine	kg.	16%
2921 43 30 ---	Ortho toluidine	kg.	16%
2921 43 40 ---	Meta toluidine	kg.	16%
2921 43 50 ---	Para toluidine	kg.	16%
2921 43 60 ---	2-Chloro-5-toluidine-4-sulphonic acid	kg.	16%
2921 43 70 ---	2-Chloro-4-toluidine-5-sulphonic acid (sodium salt)	kg.	16%
2921 43 80 ---	4-Toluidine-3-sulphonic acid	kg.	16%
2921 43 90 ---	Other	kg.	16%
2921 44 ---	<i>Diphenylamine and its derivatives; salts thereof :</i>		
2921 44 10 ---	Diphenylamine	kg.	16%
2921 44 90 ---	Other	kg.	16%
2921 45 ---	<i>1-Naphthylamine (alpha-naphthylamine), 2-Naphthylamine (betanaph thylamine) and their derivatives; salts thereof :</i>		
	<i>Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine,</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>Amino F-acid, Aminolineti-R-acid, Sodium naphthionate :</i>		
2921 45 11 ----	Alpha naphthylamine	kg.	16%
2921 45 12 ----	Phenyl alpha naphthylamine	kg.	16%
2921 45 13 ----	Phenyl beta naphthylamine	kg.	16%
2921 45 14 ----	Amino F-acid	kg.	16%
2921 45 15 ----	Aminolineti-R-acid	kg.	16%
2921 45 16 ----	Sodium naphthionate	kg.	16%
	<i>Bronner's acid (2-naphthylamine-6-sulphonic acid), cleve's acid (1-naphthylamine-6-sulphonic acid), epsilon acid (1-naphthylamine-3,8-disulphonic acid), koch's acid (1-naphthylamine-3,6,8-trisulphonic acid), Laurent's acid (1-naphthylamine-5-sulphonic acid), tobias acid (2-naphthylamine-1-sulphonic acid) :</i>		
2921 45 21 ----	Bronner's acid (2-naphthylamine-6-sulphonic acid)	kg.	16%
2921 45 22 ----	Cleve's acid (1-naphthylamine-6-sulphonic acid)	kg.	16%
2921 45 23 ----	Epsilon acid (1-naphthylamine-3,8-disulphonic acid)	kg.	16%
2921 45 24 ----	Koch's acid (1-naphthylamine-3,6,8-trisulphonic acid)	kg.	16%
2921 45 25 ----	Laurent's acid (1-naphthylamine-5-sulphonic acid)	kg.	16%
2921 45 26 ----	Tobias acid (2-naphthylamine-1-sulphonic acid)	kg.	16%
	<i>Naphthionic acid (1-naphthylamine-4-sulphonic acid), Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid), phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid) :</i>		
2921 45 31 ----	Naphthionic acid (1-naphthylamine-4-sulphonic acid)	kg.	16%
2921 45 32 ----	Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid)	kg.	16%
2921 45 33 ----	Phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid)	kg.	16%
2921 45 90 ---	Other	kg.	16%
2921 46 00 --	Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilamfetamine (INN), fencamfamin(INN), lefetamine (INN), levamfetamine (INN), mifenorex (INN) and phentermine (INN); salts thereof	kg.	16%
2921 49 ---	Other :		
2921 49 10 ---	Xylidines	kg.	16%
2921 49 90 ---	Other	kg.	16%
	<i>Aromatic polyamines and their derivatives; salts thereof :</i>		
2921 51 --	<i>o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof :</i>		
2921 51 10 ---	O-phenylenediamine	kg.	16%
2921 51 20 ---	M-phenylenediamine (m-di aminobenzene)	kg.	16%
2921 51 30 ---	P-phenylenediamine	kg.	16%
2921 51 40 ---	O-diaminotoluene	kg.	16%
2921 51 50 ---	M-diaminotoluene	kg.	16%
2921 51 60 ---	P-diaminotoluene	kg.	16%
2921 51 70 ---	Para-amino acetanilide	kg.	16%
2921 51 80 ---	Meta toluylene diamine	kg.	16%
2921 51 90 ---	Other	kg.	16%
2921 59 ---	Other :		
2921 59 10 ---	Benzidine	kg.	16%
2921 59 20 ---	Benzidine dihydrochloride	kg.	16%
2921 59 30 ---	3, 3 dichlorobenzidine dihydrochloride sulphate	kg.	16%
2921 59 90 ---	Other	kg.	16%
2922	OXYGEN-FUNCTION AMINO-COMPOUNDS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :</i>		
2922 11 00	-- Monoethanolamine and its salts	kg.	16%
2922 12 00	-- Diethanolamine and its salts	kg.	16%
2922 13 00	-- Triethanolamine and its salts	kg.	16%
2922 14 00	-- Dextropropoxyphene (INN) and its salts	kg.	16%
2922 19 00	-- Other	kg.	16%
	- <i>Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :</i>		
2922 21	-- <i>Aminohydroxynaphthalene sulphonic acids and their salts :</i>		
2922 21 10	--- Amino-g-acid	kg.	16%
2922 21 20	--- Amino-j-acid	kg.	16%
2922 21 30	--- 1-amino-2-naphthol-4-sulphonic acid	kg.	16%
2922 21 40	--- Gamma acid	kg.	16%
2922 21 50	--- J acid (2-amino-5-naphthol-7-sulphonic acid)	kg.	16%
2922 21 60	--- H acid	kg.	16%
2922 21 70	--- Ortho phenyl sulphonyl H-acid	kg.	16%
2922 21 80	--- Chicago acid	kg.	16%
2922 21 90	--- Other	kg.	16%
2922 22	-- <i>Anisidines, dianisidines, phenetidines and their salts :</i>		
2922 22 10	--- Ortho anisidines	kg.	16%
2922 22 20	--- Para anisidines	kg.	16%
2922 22 30	--- Ortho phenetidine (2-amino-phenitole)	kg.	16%
2922 22 90	--- Other	kg.	16%
2922 29	-- <i>Other :</i>		
	--- <i>2-amino 4-nitrophenol, Meta aminophenol, Para aminophenol, Meta diethyl amino-phenol:</i>		
2922 29 11	---- 2-amino 4-nitrophenol	kg.	16%
2922 29 12	---- Meta aminophenol	kg.	16%
2922 29 13	---- Para aminophenol	kg.	16%
2922 29 14	---- Meta diethyl amino-phenol	kg.	16%
	--- <i>2-amino-1-phenol-4-sulphonic acid, 6-nitro-O-aminophenol-4-sulphonic acid, Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid), Phenyl J acid (phenyl-2-amino-8 naphthol-7-sulphonic acid), S acid, peri acid (1-amino-8-naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid), Meta-phenylene diamine-4-sulphonic acid :</i>		
2922 29 21	---- 2-amino-1-phenol-4-sulphonic acid	kg.	16%
2922 29 22	---- 6-nitro-O-aminophenol-4-sulphonic acid	kg.	16%
2922 29 23	---- Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid)	kg.	16%
2922 29 24	---- Phenyl J acid (phenyl-2-amino-8 naphthol-7-sulphonic acid)	kg.	16%
2922 29 25	---- S acid, peri acid (1-amino-8-naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid)	kg.	16%
2922 29 26	---- Meta-phenylene diamine-4-sulphonic acid	kg.	16%
	--- <i>N-methyl-para-aminophenol sulphate (motol), 2, 5 dimethoxy aniline, Para acetyl aminophenol (paracetamol), Para cresidine, Picramic acid (T-grade) :</i>		
2922 29 31	---- N-methyl-para-aminophenol sulphate (motol)	kg.	16%
2922 29 32	---- 2, 5 dimethoxy aniline	kg.	16%
2922 29 33	---- Para acetyl aminophenol (paracetamol)	kg.	16%
2922 29 34	---- Para cresidine	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2922 29 35	---- Picramic acid (T-grade)	kg.	16%
2922 29 90	--- Other	kg.	16%
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :		
2922 31 00	-- Amfepramone (INN) and salts thereof	kg.	16%
2922 39 00	-- Other	kg.	16%
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :		
2922 41 00	-- Lysine and its esters; salts thereof	kg.	16%
2922 42	-- Glutamic acid and its salts :		
2922 42 10	--- Glutamic acid	kg.	16%
2922 42 20	--- Monosodium glutamate (aginatomo)	kg.	16%
2922 42 90	--- Other	kg.	16%
2922 43 00	-- Anthranilic acid and its salts	kg.	16%
2922 44 00	-- Tiliidine (INN) and its salts	kg.	16%
2922 49	-- Other :		
2922 49 10	--- Amino acetic acid (glycine)	kg.	16%
2922 49 20	--- N-methyl taurine	kg.	16%
2922 49 90	--- Other	kg.	16%
2922 50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function :		
	--- Para-amino-salicylic acid, Methyl anthranilate, Procaine hydrochloride, Amino anisic acid anilide, L-tyrosine (p-hydroxyphenyl amine) :		
2922 50 11	---- Para-amino-salicylic acid	kg.	16%
2922 50 12	---- Methyl anthranilate	kg.	16%
2922 50 13	---- Procaine hydrochloride	kg.	16%
2922 50 14	---- Amino anisic acid anilide	kg.	16%
2922 50 15	---- L-tyrosine (p-hydroxyphenyl amine)	kg.	16%
	--- Frusemide, aminodial, N-acetyl anthranilic acid, domperidone :		
2922 50 21	---- Frusemide	kg.	16%
2922 50 22	---- Aminodial	kg.	16%
2922 50 23	---- N-acetyl anthranilic acid	kg.	16%
2922 50 24	---- Domperidone	kg.	16%
2922 50 90	--- Other	kg.	16%
2923	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED		
2923 10 00	- Choline and its salts	kg.	16%
2923 20	- Lecithins and other phosphoaminolipids :		
2923 20 10	--- Lecithins	kg.	16%
2923 20 90	--- Other	kg.	16%
2923 90 00	- Other	kg.	16%
2924	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID		
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :		
2924 11 00	-- Meprobamate (INN)	kg.	16%
2924 19 00	-- Other	kg.	16%
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :		
2924 21	-- Ureines and their derivatives; salts thereof :		
2924 21 10	--- Diethyl diphenyl urea	kg.	16%
2924 21 20	--- Dimethyl diphenyl urea (zentralin)	kg.	16%
2924 21 30	--- Parachloro benzene sulphonyl urea	kg.	16%
2924 21 90	--- Other	kg.	16%
2924 23 00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2924 24 00	-- Ethinamate (INN)	kg.	16%
2924 29	-- Other :		
2924 29 10	--- Acetanilide	kg.	16%
2924 29 20	--- Aceto acetanilide	kg.	16%
2924 29 30	--- Aceto acetic ortho chloranilide	kg.	16%
2924 29 40	--- Aceto acetic para chloranilide	kg.	16%
2924 29 50	--- Phenyl acetamide	kg.	16%
2924 29 60	--- Pyrazinamide (pyrazine carboxamide)	kg.	16%
2924 29 90	--- Other	kg.	16%
2925	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS		
	- <i>Imides and their derivatives; salts thereof :</i>		
2925 11 00	-- Saccharin and its salts	kg.	16%
2925 12 00	-- Glutethimide (INN)	kg.	16%
2925 19 00	-- Other	kg.	16%
2925 20	- <i>Imines and their derivatives; salts thereof :</i>		
2925 20 10	--- Guanidine nitrate	kg.	16%
2925 20 90	--- Other	kg.	16%
2926	NITRILE-FUNCTION COMPOUNDS		
2926 10 00	- Acrylonitrile	kg.	16%
2926 20 00	- 1-Cyanoguanidine (dicyandiamide)	kg.	16%
2926 30 00	- Fenproporex (INN) and its salts	kg.	16%
2926 90 00	- Other	kg.	16%
2927	DIAZO-, AZO- OR AZOXY-COMPOUNDS		
2927 00	- <i>Diazo-, azo- or azoxy- compounds :</i>		
2927 00 10	--- Para amino-azo-benzene	kg.	16%
2927 00 90	--- Other	kg.	16%
2928	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE		
2928 00	- <i>Organic derivatives of hydrazine or of hydroxylamine :</i>		
2928 00 10	--- Isoniazid	kg.	16%
2928 00 90	--- Other	kg.	16%
2929	COMPOUNDS WITH OTHER NITROGEN FUNCTION		
2929 10	- <i>Isocyanates :</i>		
2929 10 10	--- Phenyl isocyanate	kg.	16%
2929 10 20	--- Toluene di-isocyanate	kg.	16%
2929 10 90	--- Other	kg.	16%
2929 90 00	- Other	kg.	16%
	X.— ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
2930	ORGANO-SULPHUR COMPOUNDS		
2930 10 00	- Dithiocarbonates (xanthates)	kg.	16%
2930 20 00	- Thiocarbamates and dithiocarbamates	kg.	16%
2930 30 00	- Thiuram mono-, di or tetrasulphides	kg.	16%
2930 40 00	- Methionine	kg.	16%
2930 90	- <i>Other :</i>		
2930 90 10	--- Thiourea (sulphourea)	kg.	16%
2930 90 20	--- Calcium salts of methionine	kg.	16%
2930 90 30	--- Thio sulphonic acid	kg.	16%
2930 90 40	--- L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid	kg.	16%
2930 90 50	--- Sulphinic acid	kg.	16%
2930 90 60	--- Sulphoxide	kg.	16%
2930 90 70	--- Mercaptan	kg.	16%
2930 90 80	--- Allyl isothiocyanate	kg.	16%
2930 90 90	--- Other	kg.	16%

Tariff item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2931	OTHER ORGANO-INORGANIC COMPOUNDS		
2931 00	- Other organo-inorganic compounds :		
2931 00 10	--- Organo-mercury compounds	kg.	16%
2931 00 20	--- Organo-arsenic compounds	kg.	16%
2931 00 30	--- Tetraethyllead	kg.	16%
2931 00 90	--- Other	kg.	16%
2932	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM (S) ONLY		
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :		
2932 11 00	-- Tetrahydrofuran	kg.	16%
2932 12 00	-- 2-Furaldehyde (furfuraldehyde)	kg.	16%
2932 13 00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg.	16%
2932 19	--- Other :		
2932 19 10	--- Hydroxy dibenzfuran carboxylic acid	kg.	16%
2932 19 90	--- Other	kg.	16%
	- Lactones :		
2932 21 00	-- Coumarin, methylcoumarins and ethylcoumarins	kg.	16%
2932 29	--- Other lactones :		
2932 29 10	--- Phenolphthalein	kg.	16%
2932 29 90	--- Other	kg.	16%
	- Other :		
2932 91 00	-- Isosafrole	kg.	16%
2932 92 00	-- 1-(1,3-Benzodioxol-5-yl) propan-2-one	kg.	16%
2932 93 00	-- Piperonal	kg.	16%
2932 94 00	-- Saffrole	kg.	16%
2932 95 00	-- Tetrahydrocannabinols (all isomers)	kg.	16%
2932 99 00	--- Other	kg.	16%
2933	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY		
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :		
2933 11 00	-- Phenazone (antipyrin) and its derivatives	kg.	16%
2933 19	--- Other :		
2933 19 10	--- 3-carboxy (para sulpho-phenyl)-5- pyrazolone	kg.	16%
2933 19 20	--- 1 (2,5- dichloro-4-sulpho phenyl)-3-methyl-5-pyrazolone	kg.	16%
2933 19 30	--- 3-methyl-1(4-sulpho-O-toluy)-5-pyrazolone	kg.	16%
2933 19 40	--- Phenylmethylpyrazolone	kg.	16%
2933 19 50	--- 1-phenyl-5-pyrazolone-3-carboxylic acid ethylester	kg.	16%
2933 19 60	--- 1-(m-sulphophenyl)-3-pyrazolone	kg.	16%
2933 19 70	--- Analgin	kg.	16%
2933 19 80	--- Oxyphenbutazone	kg.	16%
2933 19 90	--- Other	kg.	16%
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :		
2933 21 00	-- Hydantoin and its derivatives	kg.	16%
2933 29	--- Other :		
2933 29 10	--- Tinidazole	kg.	16%
2933 29 20	--- Metronidazole, metronidazole benzoate	kg.	16%
2933 29 30	--- Mebendazole	kg.	16%
2933 29 40	--- Dimetridazole	kg.	16%
2933 29 50	--- Albendazole	kg.	16%
2933 29 90	--- Other	kg.	16%
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :		
2933 31 00	-- Pyridine and its salts	kg.	16%
2933 32 00	-- Piperidine and its salts	kg.	16%
2933 33 00	-- Bromazepam (INN), methylphenidate (INN), pentazocine (INN), phencyclidine (INN) (PCP),	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	pipradrol (INN), propiram (INN); salts thereof		
2933 39	-- Other :		
	--- Derivatives of pyridine :		
2933 39 11	---- Amino pyridine	kg.	16%
2933 39 12	---- Alpha picoline (2-methyl pyridine)	kg.	16%
2933 39 13	---- Gamma picoline (4-methyl pyridine)	kg.	16%
2933 39 14	---- Chloropheniramine maleate	kg.	16%
2933 39 15	----		
2933 39 16	---- Beta picoline (3-methyl-pyridine)	kg.	16%
2933 39 17	---- Morpholine	kg.	16%
2933 39 18	---- Lutidine (Dimethyl Pyridine)	kg.	16%
2933 39 19	---- Other	kg.	16%
2933 39 20	--- Piperidine and its derivatives	kg.	16%
2933 39 90	--- Other	kg.	16%
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :		
2933 41 00	--		
2933 49 00	-- Other	kg.	16%
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :		
2933 52 00	-- Malonylurea (barbituric acid) and its salts	kg.	16%
2933 53 00	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol (INN), cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), secbutabarbitol (INN), phenobarbitol (INN), secobarbitol (INN), and vinylbital (INN); salts thereof	kg.	16%
2933 54 00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	kg.	16%
2933 55 00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg.	16%
2933 59	-- Other :		
2933 59 10	--- Aminophylline (cordophyllin)	kg.	16%
2933 59 20	--- Trimethoprim	kg.	16%
2933 59 30	--- Diethyl carbamazepine citrate	kg.	16%
2933 59 40	--- 1-Amino-4-Methyl piperazine	kg.	16%
2933 59 90	--- Other	kg.	16%
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :		
2933 61 00	-- Melamine	kg.	16%
2933 69	-- Other :		
2933 69 10	--- Cyanuric acid and its salts	kg.	16%
2933 69 90	--- Other	kg.	16%
	- Lactams :		
2933 71 00	-- 6-Hexanelactam (epsilon-caprolactam)	kg.	16%
2933 72 00	-- Clobazam (INN) and methyprylon (INN)	kg.	16%
2933 79 00	-- Other lactams	kg.	16%
	- Other :		
2933 91 00	-- Alprazolam (INN), camazepam (INN), chloridiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN),	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), tamazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof		
2933 99 00 --	Other	kg.	16%
2934	NUCLEIC ACIDS AND THEIR SALTS; WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS		
2934 10 00 -	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg.	16%
2934 20 00 -	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated) not further fused	kg.	16%
2934 30 00 -	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated) not further fused	kg.	16%
	Other :		
2934 91 00 --	Aminorex (INN), brotizolam (INN), clotiazepam (INN), claxazolam (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN) and phenmetrazine (INN); salts thereof	kg.	16%
2934 99 00 --	Other	kg.	16%
2935	SULPHONAMIDES		
2935 00	Sulphonamides :		
	Sulphamethoxazole, sulphafurazole, sulphadiazine, sulphadimidine, sulphacetamide :		
2935 00 11 ----	Sulphamethoxazole	kg.	16%
2935 00 12 ----	Sulphafurazole	kg.	16%
2935 00 13 ----	Sulphadiazine	kg.	16%
2935 00 14 ----	Sulphadimidine	kg.	16%
2935 00 15 ----	Sulphacetamide	kg.	16%
	Sulphamethoxypyridarine, Sulphamethiazole, sulphamoxole, sulphamide :		
2935 00 21 ----	Sulphamethoxypyridarine	kg.	16%
2935 00 22 ----	Sulphamethiazole	kg.	16%
2935 00 23 ----	Sulphamoxole	kg.	16%
2935 00 24 ----	Sulphamide	kg.	16%
2935 00 90 ----	Other	kg.	16%
	XI.—PROVITAMINS, VITAMINS AND HORMONES		
2936	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT		
2936 10 00 -	Provitamins, unmixed	kg.	16%
	Vitamins and their derivatives, unmixed :		
2936 21 00 --	Vitamin A and their derivatives	kg.	16%
2936 22	Vitamin B <sub>1</sub> and its derivatives :		
2936 22 10 ---	Vitamin B <sub>1</sub> [Thiamine (INN), aneurine] and its salts	kg.	16%
2936 22 90 ---	Other	kg.	16%
2936 23	Vitamin B <sub>2</sub> and its derivatives :		
2936 23 10 ---	Vitamin B <sub>2</sub> [Riboflavin (INN), lactoflavin] and its salts	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2936 23 90	--- Other	kg.	16%
2936 24 00	-- D- or DL-Pantothenic acid (Vitamin B <sub>5</sub> or Vitamin B <sub>6</sub> ) and its derivatives	kg.	16%
2936 25 00	-- Vitamin B <sub>6</sub> and its derivatives	kg.	16%
2936 26	-- <i>Vitamin B<sub>12</sub> and its derivatives :</i>		
2936 26 10	--- Vitamin B <sub>12</sub> (Cyanocobalamin (INN))	kg.	16%
2936 26 90	--- Other	kg.	16%
2936 27 00	-- Vitamin C (Ascorbic acid) and its derivatives	kg.	16%
2936 28 00	-- Vitamin E and its derivatives	kg.	16%
2936 29	-- <i>Other vitamins and their derivatives :</i>		
2936 29 10	--- Folic acid (Vitamin B <sub>9</sub> )	kg.	16%
2936 29 20	--- Nicotinic acid and nicotinamide (niacinamide or niacine)	kg.	16%
2936 29 30	--- Vitamin K (menaphthone BP)	kg.	16%
2936 29 40	--- Vitamin D	kg.	16%
2936 29 50	--- Vitamin H (Biotin)	kg.	16%
2936 29 90	--- Other	kg.	16%
2936 90 00	- Other, including natural concentrates	kg.	16%
2937	HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS, DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES		
	- <i>Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :</i>		
2937 11 00	-- Somatotropin, its derivatives and structural analogues	kg.	16%
2937 12 00	-- Insulin and its salts	kg.	16%
2937 19 00	-- Other	kg.	16%
	- <i>Steroidal hormones, their derivatives and structural analogues :</i>		
2937 21 00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg.	16%
2937 22 00	-- Halogenated derivatives of corticosteroidal hormones	kg.	16%
2937 23 00	-- Oestrogens and progestogens	kg.	16%
2937 29 00	-- Other	kg.	16%
	- <i>Catecholamine hormones, their derivatives and structural analogues :</i>		
2937 31 00	-- Epinephrine	kg.	16%
2937 39 00	-- Other	kg.	16%
2937 40 00	- Amino-acid derivatives	kg.	16%
2937 50 00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg.	16%
2937 90 00	- Other	kg.	16%
	XII. -GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
2938	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
2938 10 00	- Rutoside (rutin) and its derivatives	kg.	16%
2938 90	- Other :		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2938 90 10 ---	Digoxin	kg.	16%
2938 90 20 ---	Digitalis glycosides	kg.	16%
2938 90 90 ---	Other	kg.	16%
2939	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
	- <i>Alkaloids of opium and their derivatives; salts thereof :</i>		
2939 11 00 --	Buprenorphine (INN), and salts thereof	kg.	16%
2939 19 00 --	Other	kg.	16%
	- <i>Alkaloids of cinchona and their derivatives; salts thereof :</i>		
2939 21 --	<i>Quinine and its salts :</i>		
2939 21 10 ---	Quinine alkaloids	kg.	16%
2939 21 20 ---	Quinine hydrochloride	kg.	16%
2939 21 30 ---	Quinine sulphate	kg.	16%
2939 21 40 ---	Chloroquine phosphate	kg.	16%
2939 21 90 ---	Other	kg.	16%
2939 29 00 --	Other	kg.	16%
2939 30 00 --	Caffeine and its salts	kg.	16%
	- <i>Ephedrine and its salts :</i>		
2939 41 --	<i>Ephedrine and its salts :</i>		
2939 41 10 ---	Ephedrine alkaloids	kg.	16%
2939 41 20 ---	Ephedrine hydrochloride	kg.	16%
2939 41 90 ---	Other	kg.	16%
2939 42 00 --	Pseudoephedrine (INN) and its salts	kg.	16%
2939 43 00 --	Cathine (INN) and its salts	kg.	16%
2939 49 00 --	Other	kg.	16%
	- <i>Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :</i>		
2939 51 00 --	Fenetylline (INN) and its salts	kg.	16%
2939 59 00 --	Other	kg.	16%
	- <i>Alkaloids of rye ergot and their derivatives; salts thereof :</i>		
2939 61 --	<i>Ergometrine (INN) and its salts :</i>		
2939 61 10 ---	Ergometrine (INN)	kg.	16%
2939 61 90 ---	Other	kg.	16%
2939 62 --	<i>Ergotamine (INN) and its salts :</i>		
2939 62 10 ---	Ergotamine tartrate	kg.	16%
2939 62 90 ---	Other	kg.	16%
2939 63 00 --	Lysergic acid and its salts	kg.	16%
2939 69 00 --	Other	kg.	16%
	- <i>Other :</i>		
2939 91 00 --	Levomethamphetamine, methamphetamine (INN), methamphetamine racemate; salts, esters and other derivatives thereof	kg.	16%
2939 99 00 --	Other	kg.	16%
XIII.—OTHER ORGANIC COMPOUNDS			
2940 00 00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADINGS 2937, 2938 OR 2939	kg.	16%
2941	ANTIBIOTICS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2941 10	- <i>Penicillins and their derivative with a penicillanic acid structure; salts thereof :</i>		
2941 10 10	--- Penicillins and its salts (e.g. procaine penicillin, penicillin G-potassium)	kg.	16%
2941 10 20	--- Ampicilline and its salts	kg.	16%
2941 10 30	--- Amoxycilline and its salts	kg.	16%
2941 10 40	--- Cioxacilline and its salts	kg.	16%
2941 10 50	--- 6-APA	kg.	16%
2941 10 90	--- Other	kg.	16%
2941 20	--- <i>Streptomycins and their derivatives; salts thereof :</i>		
2941 20 10	--- Streptomycin	kg.	16%
2941 20 90	--- Other	kg.	16%
2941 30	- <i>Tetracyclines and their derivatives; salts thereof :</i>		
2941 30 10	--- Doxycycline and its salts	kg.	16%
2941 30 20	--- Tetracycline/oxytetra-cycline and their salts	kg.	16%
2941 30 90	--- Other	kg.	16%
2941 40 00	- Chloramphenicol and its derivatives; salts thereof	kg.	16%
2941 50 00	- Erythromycin and its derivatives; salts thereof	kg.	16%
2941 90	- <i>Other :</i>		
	--- <i>Rifampicin and its salts :</i>		
2941 90 11	---- Rifampicin	kg.	16%
2941 90 12	---- 3 Formyl Rifa S V(Rifaint)	kg.	16%
2941 90 13	---- Rifa S or Rifa S Sodium (Rifaint)	kg.	16%
2941 90 14	---- 1-Amino-4-Methyl piperazine (Rifaint)	kg.	16%
2941 90 19	---- Other	kg.	16%
2941 90 20	--- Cephalixin and its salts	kg.	16%
2941 90 30	--- Ciprofloxacin and its salts	kg.	16%
2941 90 40	--- Gentamycin and its salts	kg.	16%
2941 90 50	--- Neomycin	kg.	16%
2941 90 60	--- Norfloxacin and its salts	kg.	16%
2941 90 90	--- Other	kg.	16%
2942	OTHER ORGANIC COMPOUNDS		
2942 00	- <i>Other organic compounds :</i>		
	--- <i>Cefadroxil and its salts, ibuprofane, nifedipine, ranitidine, danes salt of D(-) phenyl glycine, D(-) para hydroxy dane's salts :</i>		
2942 00 11	---- Cefadroxil and its salts	kg.	16%
2942 00 12	---- Ibuprofane	kg.	16%
2942 00 13	---- Nifedipine	kg.	16%
2942 00 14	---- Ranitidine	kg.	16%
2942 00 15	---- Danes salt of D(-) phenyl glycine	kg.	16%
2942 00 16	---- D(-) para hydroxy dane's salts	kg.	16%
	--- <i>Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitriptyline HCl, cysteane HCl, atenolol, propranolol :</i>		
2942 00 21	---- Timolo maleate	kg.	16%
2942 00 22	---- Terbutoline sulphate	kg.	16%
2942 00 23	---- D(-) phenyl glycin chloride HCL (DPGCH)	kg.	16%
2942 00 24	---- Imipramine HCl	kg.	16%
2942 00 25	---- Amitriptyline HCl	kg.	16%
2942 00 26	---- Cysteane HCl	kg.	16%
2942 00 27	---- Atenolol, propranolol	kg.	16%
	--- <i>Diloxanide furoate, cimetidine, oxclozanide, famotidine :</i>		
2942 00 31	---- Diloxanide furoate	kg.	16%
2942 00 32	---- Cimetidine	kg.	16%
2942 00 33	---- Oxclozanide	kg.	16%
2942 00 34	---- Famotidine	kg.	16%
2942 00 90	--- Other	kg.	16%

## CHAPTER 30

*Pharmaceutical products*

## NOTES

1. This Chapter does not cover:
  - (a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
  - (b) plasters specially calcined or finely ground for use in dentistry (heading 2520);
  - (c) aqueous distillates or aqueous solutions of essential oil, suitable for medicinal uses (heading 3301);
  - (d) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;
  - (e) soap or other products of heading 3401 containing added medicaments;
  - (f) preparations with a basis of plaster for use in dentistry (heading 3407); or
  - (g) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502).
2. For the purposes of heading 3002, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 3003 and 3004 and of Note 4(d) to this Chapter, the following are to be treated:
  - (a) as unmixed products:
    - (1) unmixed products dissolved in water;
    - (2) all goods of Chapter 28 or 29; and
    - (3) simple vegetable extracts of heading 1302, merely standardised or dissolved in any solvent;
  - (b) as products which have been mixed:
    - (1) colloidal solutions and suspensions (other than colloidal sulphur);
    - (2) vegetable extracts obtained by the treatment of mixture of vegetable materials; and
    - (3) salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 3006 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule—
  - (a) sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
  - (b) sterile laminaria and sterile laminaria tents;
  - (c) sterile absorbable surgical or dental haemostatics;
  - (d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
  - (e) blood-grouping reagents;

- (f) dental cements and other dental fillings; bone reconstruction cements;
- (g) first-aid boxes and kits;
- (h) chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides;
- (i) gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and
- (j) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf-life.

5. This Chapter does not cover pharmaceutical products and medicaments containing alcohol, opium, Indian hemp or other narcotic drugs. For the purposes of this Note, "alcohol", "opium", "Indian hemp", "narcotic drugs" and "narcotics" have the meanings assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

6. In relation to products of heading 3003 or 3004, conversion of powder into tablets or capsules, labelling or relabelling of containers intended for consumers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

7. In relation to products of heading 3005, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3001	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED		
3001 10	<i>Glands and other organs, dried, whether or not powdered :</i>		
3001 10 10	Pancreatin and dried powder of pancreas	kg.	16%
	<i>Other :</i>		
3001 10 91	Powdered		
3001 10 99	Other	kg.	16%
3001 20	<i>Extracts of glands or other organs or of their secretions :</i>	kg.	16%
3001 20 10	Liquid extracts of liver	kg.	16%
3001 20 20	Liver extracts, dry	kg.	16%
3001 20 30	Snake venom	kg.	16%
3001 20 90	Other	kg.	16%
3001 90	<i>Other :</i>		
3001 90 10	Of human origin	kg.	16%
	<i>Other :</i>		
3001 90 91	Heparin and its salts	kg.	16%
3001 90 99	Other	kg.	16%
3002	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES;		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS		
3002 10	<i>Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes :</i>		
	--- <i>Antisera :</i>		
3002 10 11	For diphtheria	kg.	Nil
3002 10 12	For tetanus	kg.	Nil
3002 10 13	For rabies	kg.	Nil
3002 10 14	For snake venom	kg.	Nil
3002 10 19	Other	kg.	Nil
3002 10 20	Hemoglobin blood globulins and serum globulins	kg.	Nil
	--- <i>Other :</i>		
3002 10 91	Of human origin	kg.	Nil
3002 10 99	Other	kg.	Nil
3002 20	<i>Vaccines for human medicine :</i>		
	--- <i>Single vaccines :</i>		
3002 20 11	For cholera and typhoid	kg.	Nil
3002 20 12	For hepatitis	kg.	Nil
3002 20 13	For tetanus	kg.	Nil
3002 20 14	For polio	kg.	Nil
3002 20 15	For tuberculosis	kg.	Nil
3002 20 16	For rabies	kg.	Nil
3002 20 17	For Japanese encephalitis	kg.	Nil
3002 20 18	For whooping cough (pertusis)	kg.	Nil
3002 20 19	Other	kg.	Nil
	--- <i>Mixed vaccines :</i>		
3002 20 21	For diphtheria, pertusis and tetanus (DPT)	kg.	Nil
3002 20 22	For diphtheria and tetanus (DT)	kg.	Nil
3002 20 23	For measles, mumps and rubella (MMR)	kg.	Nil
3002 20 24	For typhoid-paratyphoid (TAB) or typhoid-paratyphoid-cholera (TABC)	kg.	Nil
3002 20 29	Other	kg.	Nil
3002 30 00	Vaccines for veterinary medicine	kg.	Nil
3002 90	<i>Other :</i>		
3002 90 10	Human blood	kg.	Nil
3002 90 20	Animal blood prepared for therapeutic, prophylactic or diagnostic uses	kg.	Nil
3002 90 30	Cultures of micro-organisms (excluding yeast)	kg.	Nil
3002 90 40	Toxins	kg.	Nil
3002 90 90	Other	kg.	Nil
3003	MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE		
3003 10 00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg.	16%
3003 20 00	Containing other antibiotics	kg.	16%
	<i>Containing hormones or other products of heading 2937 but not containing antibiotics :</i>		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3003 31 00	-- Containing insulin	kg.	16%
3003 39 00	-- Other	kg.	16%
3003 40 00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	kg.	16%
3003 90	-- Other :		
	--- <i>Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments :</i>		
3003 90 11	---- Of Ayurvedic system	kg.	16%
3003 90 12	---- Of Unani system	kg.	16%
3003 90 13	---- Of Siddha system	kg.	16%
3003 90 14	---- Of Homoeopathic system	kg.	16%
3003 90 15	---- Of Bio-chemic system	kg.	16%
	--- <i>Menthol crystals and milk of magnesia :</i>		
3003 90 21	---- Menthol crystals	kg.	16%
3003 90 22	---- Milk of magnesia	kg.	16%
	--- <i>Bovine albumin and drugs of animal origin, merbromine national formulary XII (mercurochrome), calcium sennoside, anaesthetic agents used in human or veterinary medicine or surgery, aluminium hydroxide gel :</i>		
3003 90 31	---- Bovine albumin and drugs of animal origin	kg.	16%
3003 90 32	---- Merbromine national formulary XII (mercurochrome)	kg.	16%
3003 90 33	---- Calcium sennoside	kg.	16%
3003 90 34	---- Anaesthetic agents used in human or veterinary medicine or surgery	kg.	16%
3003 90 35	---- Aluminium hydroxide gel	kg.	16%
3003 90 90	--- Other	kg.	16%
3004	MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE		
3004 10	- <i>Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :</i>		
3004 10 10	--- Penicillins	kg.	16%
3004 10 20	--- Ampicillin	kg.	16%
3004 10 30	--- Amoxycillin	kg.	16%
3004 10 40	--- Becampicillin	kg.	16%
3004 10 50	--- Cloxacillin	kg.	16%
3004 10 60	--- Ampicillin and cloxacillin combinations	kg.	16%
3004 10 70	--- Streptomycin	kg.	16%
3004 10 90	--- Other	kg.	16%
3004 20	- <i>Containing other antibiotics :</i>		
	--- <i>Cephalosporins and their derivatives :</i>		
3004 20 11	---- Cefazolin	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3004 20 12 ----	Cephalexin-	kg.	16%
3004 20 13 ----	Ciprofloxacin	kg.	16%
3004 20 14 ----	Cefoxitin	kg.	16%
3004 20 19 ----	Other	kg.	16%
3004 20 20 ---	Sulfonamides and cotrimoxazole	kg.	16%
	--- <i>Fluoroquinolones :</i>		
3004 20 31 ----	Norfloxacin	kg.	16%
3004 20 32 ----	Nalidixic acid	kg.	16%
3004 20 33 ----	Ciprofloxacin	kg.	16%
3004 20 34 ----	Ofloxacin	kg.	16%
3004 20 39 ----	Other	kg.	16%
	--- <i>Tetracyclines :</i>		
3004 20 41 ----	Chlortetracycline	kg.	16%
3004 20 42 ----	Oxytetracycline	kg.	16%
3004 20 49 ----	Other	kg.	16%
3004 20 50 ---	Chloramphenicol	kg.	16%
	--- <i>Macrolide :</i>		
3004 20 61 ----	Erythromycin	kg.	16%
3004 20 62 ----	Roxithromycin	kg.	16%
3004 20 63 ----	Clarithromycin	kg.	16%
3004 20 64 ----	Azithromycin	kg.	16%
3004 20 69 ----	Other	kg.	16%
3004 20 70 ----	Cefadroxil	kg.	16%
	--- <i>Other :</i>		
3004 20 91 ----	Isoniazid	kg.	16%
3004 20 92 ----	Rifampicin	kg.	16%
3004 20 93 ----	Pyrazinamide	kg.	16%
3004 20 94 ----	Ethambutol	kg.	16%
3004 20 95 ----	Clindamycin	kg.	16%
3004 20 96 ----	Vancomycin	kg.	16%
3004 20 97 ----	Polymyxin B and colistin	kg.	16%
3004 20 99 ----	Other	kg.	16%
	- <i>Containing hormones or other products of heading 2937 but not containing antibiotics :</i>		
3004 31 --	<i>Containing insulin :</i>		
3004 31 10 ---	Insulin injection	kg.	16%
3004 31 90 ---	Other	kg.	16%
3004 32 00 --	Containing corticosteroid hormones, their derivatives and structural analogues	kg.	16%
3004 39 --	<i>Other :</i>		
	--- <i>Pituitary hormones; prednisolone; dexamethasone; danazol; other progestogen and oestrogen group hormones:</i>		
3004 39 11 ----	Pituitary hormones	kg.	16%
3004 39 12 ----	Prednisolone	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3004 39 13 ----	Dexamethasone	kg.	16%
3004 39 14 ----	Danazol	kg.	16%
3004 39 19 ----	Other progestogen and oestrogen group hormones	kg.	16%
	--- <i>Gonadotrophins and luteinising hormone :</i>		
3004 39 21 ----	Gonadotrophins	kg.	16%
3004 39 22 ----	Luteinising hormone	kg.	16%
3004 39 90 ---	Other	kg.	16%
3004 40 -	<i>Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics :</i>		
3004 40 10 ---	Atropin and salts thereof	kg.	16%
3004 40 20 ---	Caffein and salts thereof	kg.	16%
3004 40 30 ---			
3004 40 40 ---	Ergot preparations, ergotamine and salts thereof	kg.	16%
3004 40 50 ---	Papaverine hydrochloride	kg.	16%
3004 40 60 ---	Bromohexin and solbutamol	kg.	16%
3004 40 70 ---	Theophylline and ephedrine	kg.	16%
3004 40 90 ---	Other	kg.	16%
3004 50 -	<i>Other medicaments containing vitamins or other products of heading 2936 :</i>		
3004 50 10 ---	Heamatinics and erythropoietin preparations	kg.	16%
3004 50 20 ---	Preparations of minerals and their supplements	kg.	16%
	--- <i>Preparations of vitamins :</i>		
3004 50 31 ----	Of vitamin A	kg.	16%
3004 50 32 ----	Of vitamin B <sub>1</sub> and B <sub>2</sub> and salts thereof	kg.	16%
3004 50 33 ----	Of vitamin B <sub>6</sub>	kg.	16%
3004 50 34 ----	Of vitamin B <sub>12</sub>	kg.	16%
3004 50 35 ----	Of vitamin C	kg.	16%
3004 50 36 ----	Of vitamin D	kg.	16%
3004 50 37 ----	Of vitamin E	kg.	16%
3004 50 39 ----	Other	kg.	16%
3004 50 90 ---	Other	kg.	16%
3004 90 -	<i>Other :</i>		
	--- <i>Ayurvedic, Unani, Homoeopathic, Siddha or Bio-chemic systems medicaments, put up for retail sale :</i>		
3004 90 11 ----	Of Ayurvedic system	kg.	16%
3004 90 12 ----	Of Unani system	kg.	16%
3004 90 13 ----	Of Siddha system	kg.	16%
3004 90 14 ----	Of Homoeopathic system	kg.	16%
3004 90 15 ----	Of Bio-chemic system	kg.	16%
	--- <i>Anthelmintics drugs; antiamoebic and other antiprotozoal drugs; antifungal drugs :</i>		
3004 90 21 ----	Anthelmintics and preparations thereof	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3004 90 22 ----	Metronidazole	kg.	16%
3004 90 23 ----	Tinidazole	kg.	16%
3004 90 24 ----	Secnidazole	kg.	16%
3004 90 25 ----	Diluxamide furoate	kg.	16%
3004 90 26 ----	Sodium stibogluconate	kg.	16%
3004 90 27 ----	Pentamidine	kg.	16%
3004 90 29 ----	Other	kg.	16%
	--- <i>Antihistaminics drugs; antacids preparations; antiulcer drugs; antiemetics and other gastrointestinal drugs :</i>		
3004 90 31 ----	Promethazine, chlorpheniramine, astemizole and cetirizine	kg.	16%
3004 90 32 ----	Sodium bicarbonate, magnesium hydroxide (milk of magnesia), magnesium carbonate, magnesium trisilicate, aluminium hydroxide gel, magaldrate and combinations thereof	kg.	16%
3004 90 33 ----	Cimetidine, ranitidine, nizatidine and roxatidine	kg.	16%
3004 90 34 ----	Omeprazole and lansoprazole	kg.	16%
3004 90 35 ----	Dicyclomine, metoclopramide and dexamethasone and ondansetron	kg.	16%
3004 90 36 ----	Chenodiol and ursodiol	kg.	16%
3004 90 39 ----	Other	kg.	16%
	--- <i>Anticancer drugs :</i>		
3004 90 41 ----	Cyclophosphamide	kg.	16%
3004 90 42 ----	Methotrexate, 5-fluorouracil (5-FU) and fluorafur	kg.	16%
3004 90 43 ----	Bincristine and vinblastine	kg.	16%
3004 90 44 ----	Paclitaxel and docetaxel	kg.	16%
3004 90 45 ----	Etoposide	kg.	16%
3004 90 46 ----	Actinomycin D Dactinomycin and doxorubicin	kg.	16%
3004 90 47 ----	L-Asparaginase, cisplatin and carboplatin	kg.	16%
3004 90 48 ----	Tamoxifen	kg.	16%
3004 90 49 ----	Other	kg.	16%
	--- <i>Antitubercular drugs; antileprotic drugs; antimalarial drugs :</i>		
3004 90 51 ----	Isoniazid	kg.	16%
3004 90 52 ----	Rifampicin	kg.	16%
3004 90 53 ----	Pyrazinamide and ethambutol	kg.	16%
3004 90 54 ----	Streptomycin	kg.	16%
3004 90 55 ----	Dapsone (DDS), acedapsone (DADDS), solopson and clofazimine	kg.	16%
3004 90 56 ----	Chloroquine, amodiaquine, mefloquine, quinine, chloroquine, pyrimethamine	kg.	16%
3004 90 57 ----	Other antitubercular drugs	kg.	16%
3004 90 58 ----	Other antileprotic drugs	kg.	16%
3004 90 59 ----	Other antimalarial drugs	kg.	16%
	--- <i>Nonsteroidal antiinflammatory, analgesics and antipyretic drugs :</i>		
3004 90 61 ----	Analgin with or without other compounds such as paracetamol	kg.	16%
3004 90 62 ----	Acetyl salicylic acid (aspirin) and formulations thereof	kg.	16%
3004 90 63 ----	Ibuprofen with or without paracetamol or other compounds	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3004 90 64 ----	Oxyphen butazone, phenyl butazone and formulations thereof	kg.	16%
3004 90 65 ----	Indomethacin	kg.	16%
3004 90 66 ----	Mephenamic acid, dactofenac sodium, piroxicam, tenoxicam and meloxicam	kg.	16%
3004 90 67 ----	Ketorolac, nimesulide, nabumetone and nefopam	kg.	16%
3004 90 69 ----	Other	kg.	16%
	<i>Antihypertensive drugs :</i>		
3004 90 71 ----	Captopril, enalapril, lisinopril, perindopril and ramipril	kg.	16%
3004 90 72 ----	Verapamil, nifedipine, amlodipine and lacidipine	kg.	16%
3004 90 73 ----	Losartan	kg.	16%
3004 90 74 ----	Propranolol, metoprolol, atenolol and labetalol	kg.	16%
3004 90 75 ----	Prazosin, terazosin, phentolamine and phenoxybenzamine	kg.	16%
3004 90 76 ----	Clonidine, methyl dopa	kg.	16%
3004 90 77 ----	Hydralazine, minoxidil and diazoxide	kg.	16%
3004 90 79 ----	Other	kg.	16%
	<i>Antiepileptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formulations not elsewhere specified or included, sedatives and tranquilizers :</i>		
3004 90 81 ----	Phenobarbitone, mephobarbitone, primidone, phenytoin, carbamazepine, ethosuccinide, valporic acid (sodium valporate), diazepam, lamotrigine, gabapentin, bigabatin, phenacemide, trimethadione and acetazolamide	kg.	16%
3004 90 82 ----	Other antiepileptic drugs	kg.	16%
3004 90 83 ----	Sulpha drugs not elsewhere specified or included	kg.	16%
3004 90 84 ----	Preparations of enzymes	kg.	16%
3004 90 85 ----	Veterinary medicinal preparations, not for human use, not elsewhere specified or included	kg.	16%
3004 90 86 ----	Oral rehydration salts	kg.	16%
3004 90 87 ----	Antibacterial formulations, not elsewhere specified or included	kg.	16%
3004 90 88 ----	Sedatives	kg.	16%
3004 90 89 ----	Tranquilizers	kg.	16%
	<i>Other :</i>		
3004 90 91 ----	Salbutamol, terbutaline, ephedrine, salmeterol and methyl xanthines	kg.	16%
3004 90 92 ----	Plasma expanders	kg.	16%
3004 90 93 ----	Chloropheniramine maleate, with or without other compounds (excluding steroids and alkaloids).	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3004 90 94 ----	Theophylline, aminophylline and other broncho dilators	kg.	16%
3004 90 95 ----	Carcino-chemotherapeutic drugs not elsewhere specified or included	kg.	16%
3004 90 99 ----	Other	kg.	16%
<b>3005</b>	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES		
3005 10 -	<i>Adhesive dressings and other articles having an adhesive layer :</i>		
3005 10 10 ---	Adhesive guaze	kg.	16%
3005 10 20 ---	Adhesive tape	kg.	16%
3005 10 90 ---	Other	kg.	16%
3005 90 -	<i>Other :</i>		
3005 90 10 ---	Cotton wool, medicated	kg.	16%
3005 90 20 ---	Poultice of kaolin	kg.	16%
3005 90 30 ---	Lint, medicated	kg.	16%
3005 90 40 ---	Bandages	kg.	16%
3005 90 50 ---	Burn therapy dressing soaked in protective gel	kg.	16%
3005 90 60 ---	Micro pores surgical tapes	kg.	16%
3005 90 70 ---	Corn removers and callous removers	kg.	16%
3005 90 90 ---	Other	kg.	16%
<b>3006</b>	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER		
3006 10 -	<i>Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics:</i>		
3006 10 10 ---	Sterile, surgical catgut and similar sterile suture materials and sterile tissue adhesives for surgical wound closure	kg.	16%
3006 10 20 ---	Sterile laminaria and sterile laminaria tents and sterile absorbable surgical or dental haemostatics	kg.	16%
3006 20 00 -	Blood grouping reagents	kg.	16%
3006 30 00 -	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg.	16%
3006 40 00 -	Dental cements and other dental fillings; bone reconstruction cements	kg.	16%
3006 50 00 -	First-aid boxes and kits	kg.	16%
3006 60 -	<i>Chemical contraceptive preparations based on hormones, or other products of heading 2937 or on spermicides :</i>		
3006 60 10 ---	Based on hormones	kg.	Nil
3006 60 20 ---	Based on other products of heading 2937	kg.	Nil
3006 60 30 ---	Based on spermicides	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3006 70 00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg.	16%
3006 80 00	- Waste pharmaceuticals	kg.	

## CHAPTER 31

*Fertilisers*

## NOTES

1. This Chapter does not cover :

- (a) animal blood of heading 0511;
- (b) separate chemically defined compounds [other than those answering to the descriptions in Note 2(A), 3(A), 4(A) or 5 below]; or
- (c) cultured potassium chloride crystals (other than optical elements weighing not less than 2.5 g. each, of heading 3824); optical elements of potassium chloride (heading 9001).

2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

(A) goods which answer to one or other of the descriptions given below:

- (i) sodium nitrate, whether or not pure;
- (ii) ammonium nitrate, whether or not pure;
- (iii) double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
- (iv) ammonium sulphate, whether or not pure;
- (v) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
- (vi) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
- (vii) calcium cyanamide, whether or not pure or treated with oil;
- (viii) urea, whether or not pure;

(B) fertilisers consisting of any of the goods described in (A) above mixed together;

(C) fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances;

(D) liquid fertilisers consisting of the goods of sub-paragraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

(A) goods which answer to one or other of the descriptions given below:

- (i) basic slag;
- (ii) natural phosphates of heading 2510, calcined or further heat-treated than for the removal of impurities;
- (iii) superphosphates (single, double or triple);
- (iv) calcium hydrogen orthophosphate containing not less than 0.2 per cent. by weight of fluorine calculated on the dry anhydrous product;

(B) fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit;

(C) fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105 :

(A) goods which answer to one or other of the descriptions given below:

(i) crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) potassium chloride, whether or not pure, except as provided in Note 1(C) above;

(iii) potassium sulphate, whether or not pure;

(iv) magnesium potassium sulphate, whether or not pure;

(B) fertilisers consisting of any of the goods described in (A) above mixed together.

5. Ammonium dihydrogen orthophosphate (monoammonium phosphate) and diammonium hydrogen orthophosphate (diammonium phosphate) whether or not pure, and intermixtures thereof, are to be classified in heading 3105.

6. For the purposes of heading 3105, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3101	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS		
3101 00	<i>Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products :</i>		
3101 00 10	Guano	kg.	Nil
	<i>Other :</i>		
3101 00 91	Animal dung	kg.	Nil
3101 00 92	Animal excreta	kg.	Nil
3101 00 99	Other	kg.	Nil
3102	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS		
3102 10 00	- Urea, whether or not in aqueous solution	kg.	16%
	- <i>Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:</i>		
3102 21 00	Ammonium sulphate	kg.	16%
3102 29	<i>Other :</i>		
3102 29 10	Ammonium sulphonitrate	kg.	16%
3102 29 90	Other	kg.	16%
3102 30 00	- Ammonium nitrate, whether or not in aqueous solution	kg.	16%
3102 40 00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg.	16%
3102 50 00	- Sodium nitrate	kg.	16%
3102 60 00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg.	16%
3102 70 00	- Calcium cyanamide	kg.	16%
3102 80 00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg.	16%
3102 90	- <i>Other, including mixtures not specified in the foregoing sub-headings :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3102 90 10 ---	Double salts or mixtures of calcium nitrate and magnesium nitrate	kg.	16%
3102 90 90 ---	Other	kg.	16%
<b>3103</b>	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC		
3103 10 00 -	Superphosphates	kg.	16%
3103 20 00 -	Basic slag	kg.	16%
3103 90 00 -	Other	kg.	16%
<b>3104</b>	MINERAL OR CHEMICAL FERTILISERS, POTASSIC		
3104 10 00 -	Carnallite, sylvite and other crude natural potassium salts	kg.	16%
3104 20 00 -	Potassium chloride	kg.	16%
3104 30 00 -	Potassium sulphate	kg.	16%
3104 90 00 -	Other	kg.	16%
<b>3105</b>	MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG		
3105 10 00 -	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	kg.	16%
3105 20 00 -	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg.	16%
3105 30 00 -	Diammonium hydrogen ortho phosphate (diammonium phosphate)	kg.	16%
3105 40 00 -	Ammonium dihydrogen ortho phosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)	kg.	16%
	<i>Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :</i>		
3105 51 00 --	Containing nitrates and phosphates	kg.	16%
3105 59 00 --	Other	kg.	16%
3105 60 00 -	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg.	16%
3105 90 -	<i>Other :</i>		
3105 90 10 ---	Mineral or chemical fertilisers containing two fertilising elements namely nitrogen and potassium	kg.	16%
3105 90 90 ---	Other	kg.	16%



## CHAPTER 32

*Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks*

## NOTES

1. This Chapter does not cover :

(a) separate chemically defined elements or compounds [except those of heading 3203 or 3204, inorganic products of a kind used as lumino-phores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 3212];

(b) tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or

(c) mastics of asphalt or other bituminous mastics (heading 2715).

2. Heading 3204 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 3212), or to other preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 or 3215.

4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 per cent. of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading 3212 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

(a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

7. In relation to products of heading 3206, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

8. In relation to synthetic organic dyes (including pigment dyes) of heading 3204, conversion of unformulated, unstandardised or unprepared forms (for example, wet cakes) of such dyes by:

(a) reduction in particle size,

(b) addition of dispersing agents or diluents, or

(c) adoption of any other treatment,

into their formulated, standardised or prepared forms ready for use in the process of dyeing shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>3201</b>	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
3201 10 00	- Quebracho extract	kg.	16%
3201 20 00	- Wattle extract	kg.	16%
3201 90	- Other :		
3201 90 10	--- Gambier extracts	kg.	16%
3201 90 20	--- Myrobalan fruit extract	kg.	16%
3201 90 30	--- Gallotannic acid (tannin, digallic acid)	kg.	16%
3201 90 90	--- Other	kg.	16%
<b>3202</b>	SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRE-TANNING		
3202 10 00	- Synthetic organic tanning substances	kg.	16%
3202 90	- Other :		
3202 90 10	--- Inorganic tanning substances	kg.	16%
3202 90 20	--- Tanning preparations, whether or not containing natural tanning substances	kg.	16%
3202 90 30	--- Enzymatic preparations for pre-tanning	kg.	16%
3202 90 90	--- Other	kg.	16%
<b>3203</b>	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN		
3203 00	- <i>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin :</i>		
3203 00 10	--- Cutch (Catechu) extracts	kg.	16%
3203 00 20	--- Food colours other than synthetic	kg.	16%
3203 00 30	--- Lac-dye	kg.	16%
3203 00 40	--- Natural indigo	kg.	16%
3203 00 90	--- Other	kg.	16%
<b>3204</b>	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED		
	- <i>Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :</i>		
3204 11	-- <i>Disperse dyes and preparations based thereon :</i>		
	--- <i>Disperse yellow :</i>		
3204 11 11	---- Disperse yellow 13 (duranol brill yellow 6 G)	kg.	16%
3204 11 19	---- Other	kg.	16%
	--- <i>Disperse orange :</i>		
3204 11 21	---- Disperse orange 11 (duranol orange G)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 11 29 ----	Other	kg.	16%
----	<i>Disperse red :</i>		
3204 11 31 ----	Disperse red 3 (serisol fast pink B)	kg.	16%
3204 11 32 ----	Disperse red 4 (celliton fast pink RF)	kg.	16%
3204 11 33 ----	Disperse red 9 (duranol red GN)	kg.	16%
3204 11 39 ----	Other	kg.	16%
----	<i>Disperse violet :</i>		
3204 11 41 ----	Disperse violet 1 (duranol violet 2R)	kg.	16%
3204 11 42 ----	Disperse violet 4 (duranol brill violet B)	kg.	16%
3204 11 43 ----	Disperse violet 8 (duranol brill violet BR)	kg.	16%
3204 11 49 ----	Other	kg.	16%
----	<i>Disperse blue :</i>		
3204 11 51 ----	Disperse blue 1 (duranol brill blue CB)	kg.	16%
3204 11 52 ----	Disperse blue 3 (duranol brill blue BBN)	kg.	16%
3204 11 53 ----	Disperse blue 5 (celliton fast blue FFB)	kg.	16%
3204 11 54 ----	Disperse blue 6 (celliton fast blue FFG)	kg.	16%
3204 11 55 ----	Disperse blue 14 (duranol brill blue G)	kg.	16%
3204 11 56 ----	Disperse blue 24 (duranol blue 2G)	kg.	16%
3204 11 59 ----	Other	kg.	16%
----	<i>Other :</i>		
3204 11 91 ----	Disperse greens	kg.	16%
3204 11 92 ----	Disperse browns	kg.	16%
3204 11 93 ----	Disperse blacks	kg.	16%
3204 11 94 ----	Disperse brown mixtures	kg.	16%
3204 11 95 ----	Disperse grey mixtures	kg.	16%
3204 11 96 ----	Disperse black mixtures	kg.	16%
3204 11 99 ----	Other	kg.	16%
3204 12 --	<i>Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon :</i>		
----	<i>Azo dyes :</i>		
3204 12 11 ----	Acid yellows	kg.	16%
3204 12 12 ----	Acid oranges	kg.	16%
3204 12 13 ----	Acid red	kg.	16%
3204 12 14 ----	Acid violets	kg.	16%
3204 12 15 ----	Acid blues	kg.	16%
3204 12 16 ----	Acid greens	kg.	16%
3204 12 17 ----	Acid brown	kg.	16%
3204 12 18 ----	Acid blacks	kg.	16%
3204 12 19 ----	Other	kg.	16%
----	<i>Acid greens (non-azo) :</i>		
3204 12 21 ----	Acid green 17 (solacet fast green 2G)	kg.	16%
3204 12 22 ----	Acid green 27 (carbolan green G)	kg.	16%
3204 12 23 ----	Acid green 28 (carbolan brill green 5G)	kg.	16%
3204 12 24 ----	Acid green 38 (alizarine cyanine green 3G)	kg.	16%
3204 12 25 ----	Acid green 44 (alizarine cyanine green GWA)	kg.	16%
3204 12 29 ----	Other	kg.	16%
----	<i>Acid black (non-azo) :</i>		
3204 12 31 ----	Acid black 2 (nigrosine)	kg.	16%
3204 12 32 ----	Acid black 48 (coomasie fast grey 3G)	kg.	16%
3204 12 39 ----	Other	kg.	16%
----	<i>Acid blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo) :</i>		
3204 12 41 ----	Acid blue 2 (alizarine brill blue PFN)	kg.	16%
3204 12 42 ----	Acid blue 14 (solacet fast blue 4 G1)	kg.	16%
3204 12 43 ----	Acid blue 23 (alizarine light blue 4 G1)	kg.	16%
3204 12 44 ----	Acid blue 25 (solway ultra blue B)	kg.	16%
3204 12 45 ----	Acid blue 45 (solway blue RN)	kg.	16%
3204 12 46 ----	Acid blue 51 (alizarine sky blue FFB)	kg.	16%
3204 12 47 ----	Acid blue 52 (alizarine light - 5GL)	kg.	16%
3204 12 48 ----	Acid blue 78 (solway sky blue B)	kg.	16%
----	<i>Acid blues 93, 112, 127, 138, 140 and others (non-azo) :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 12 51 ----	Acid blue 93 (ink blue)	kg.	16%
3204 12 52 ----	Acid blue 112 (coomasie ultra sky SE)	kg.	16%
3204 12 53 ----	Acid blue 127 (brill alizarine milling blue G)	kg.	16%
3204 12 54 ----	Acid blue 138 (carbolan blue B)	kg.	16%
3204 12 55 ----	Acid blue 140 (carbolan brill blue 2R)	kg.	16%
3204 12 59 ----	Other	kg.	16%
	<i>Mordant dyes :</i>		
3204 12 61 ----	Yellows	kg.	16%
3204 12 62 ----	Oranges	kg.	16%
3204 12 63 ----	Violets	kg.	16%
3204 12 64 ----	Blues	kg.	16%
3204 12 65 ----	Greens	kg.	16%
3204 12 66 ----	Browns	kg.	16%
3204 12 67 ----	Blacks	kg.	16%
3204 12 68 ----	Red II (alizarine red)	kg.	16%
3204 12 69 ----	Other	kg.	16%
	<i>Other non-azo acid dyes :</i>		
3204 12 91 ----	Acid yellows	kg.	16%
3204 12 92 ----	Acid oranges	kg.	16%
3204 12 93 ----	Acid red	kg.	16%
3204 12 94 ----	Acid violets	kg.	16%
3204 12 95 ----	Acid browns	kg.	16%
3204 12 99 ----	Other	kg.	16%
3204 13 --	<i>Basic dyes and preparations based thereon :</i>		
3204 13 10 --	Basic azo dyes	kg.	16%
	<i>Basic yellow (non-azo) :</i>		
3204 13 21 ----	Yellow 2 (auramine O)	kg.	16%
3204 13 29 ----	Other	kg.	16%
	<i>Basic red (non-azo) :</i>		
3204 13 31 ----	Red 1 (rhodamine 6 G)	kg.	16%
3204 13 39 ----	Other	kg.	16%
	<i>Basic violet (non-azo) :</i>		
3204 13 41 ----	Violet 1 (methyl Violet)	kg.	16%
3204 13 42 ----	Violet 10 (rhodamine B)	kg.	16%
3204 13 43 ----	Violet 14 (magenta)	kg.	16%
3204 13 49 ----	Other	kg.	16%
	<i>Basic blue (non-azo) :</i>		
3204 13 51 ----	Blue 9 (methylene Blue)	kg.	16%
3204 13 52 ----	Blue 16 (victoria Blue B)	kg.	16%
3204 13 59 ----	Other	kg.	16%
	<i>Basic green (non-azo) :</i>		
3204 13 61 ----	Green 4 (malachite green)	kg.	16%
3204 13 69 ----	Other	kg.	16%
	<i>Other non-azo basic dyes :</i>		
3204 13 91 ----	Basic oranges	kg.	16%
3204 13 92 ----	Basic browns	kg.	16%
3204 13 93 ----	Basic black	kg.	16%
3204 13 99 ----	Other	kg.	16%
3204 14 --	<i>Direct dyes and preparations based thereon :</i>		
	<i>Direct yellow (azo) :</i>		
3204 14 11 ----	Yellow 12 (chrysophenine G)	kg.	16%
3204 14 19 ----	Other	kg.	16%
	<i>Direct red (azo) :</i>		
3204 14 21 ----	Congo red	kg.	16%
3204 14 29 ----	Other	kg.	16%
	<i>Direct blue (azo) :</i>		
3204 14 31 ----	Blue 1 (sky blue FF)	kg.	16%
3204 14 39 ----	Other	kg.	16%
3204 14 40 --	Direct oranges (azo)	kg.	16%
3204 14 50 --	Direct greens (azo)	kg.	16%
3204 14 60 --	Direct browns (azo)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 14 70 ---	Direct blacks (azo)	kg.	16%
---	Direct dyes (non-azo) :		
3204 14 81 ----	Yellows	kg.	16%
3204 14 82 ----	Oranges	kg.	16%
3204 14 83 ----	Reds	kg.	16%
3204 14 84 ----	Violets	kg.	16%
3204 14 85 ----	Blues	kg.	16%
3204 14 86 ----	Greens	kg.	16%
3204 14 87 ----	Browns	kg.	16%
3204 14 88 ----	Blacks	kg.	16%
3204 14 89 ----	Other	kg.	16%
3204 14 90 ---	Other	kg.	16%
3204 15 ---	Vat dyes (including those usable in that state as pigments) and preparations thereon :		
---	Vat yellow :		
3204 15 11 ----	Vat yellow 2 (GC)	kg.	16%
3204 15 12 ----	Vat yellow 4 (indanthrene golden yellow GK)	kg.	16%
3204 15 19 ----	Other	kg.	16%
---	Vat orange :		
3204 15 21 ----	Vat oranges 3 (brill orange RK)	kg.	16%
3204 15 22 ----	Vat oranges 15 (golden orange 3G)	kg.	16%
3204 15 29 ----	Other	kg.	16%
---	Vat red :		
3204 15 31 ----	Vat red (brill pink)	kg.	16%
3204 15 39 ----	Other	kg.	16%
---	Vat violet :		
3204 15 41 ----	Vat violet 1 (brill violet 2R)	kg.	16%
3204 15 42 ----	Vat violet 3 (magenta B)	kg.	16%
3204 15 49 ----	Other	kg.	16%
---	Vat blue :		
3204 15 51 ----	Vat blue 1 (synthetic indigo)	kg.	16%
3204 15 52 ----	Vat blue 4	kg.	16%
3204 15 53 ----	Vat blue 5 (blue 2B)	kg.	16%
3204 15 54 ----	Vat blue 6 (blue BC)	kg.	16%
3204 15 55 ----	Vat blue 20 (dark blue 30)	kg.	16%
3204 15 56 ----	Vat blue 29 (indanthrene brill blue 4G)	kg.	16%
3204 15 57 ----	Vat blue 43 (carbazole blue)	kg.	16%
3204 15 58 ----	Reduced vat blues	kg.	16%
3204 15 59 ----	Other	kg.	16%
---	Vat green :		
3204 15 61 ----	Vat green 1 (indanthrene brill green BFFB)	kg.	16%
3204 15 62 ----	Vat green 2 (indanthrene brill green GG)	kg.	16%
3204 15 63 ----	Vat green 4 (indanthrene brill green 3B)	kg.	16%
3204 15 64 ----	Vat green 9 (black BB)	kg.	16%
3204 15 69 ----	Other	kg.	16%
---	Vat brown :		
3204 15 71 ----	Vat brown 1 (brown BR)	kg.	16%
3204 15 72 ----	Vat brown 3 (brown RGR)	kg.	16%
3204 15 73 ----	Vat brown 5 (brown RRD,G)	kg.	16%
3204 15 79 ----	Other	kg.	16%
---	Vat black :		
3204 15 81 ----	Vat black 9 (black RB)	kg.	16%
3204 15 82 ----	Vat black 25 (olive T)	kg.	16%
3204 15 83 ----	Vat black 27 (olive R)	kg.	16%
3204 15 84 ----	Vat black 29 (grey BG)	kg.	16%
3204 15 89 ----	Other	kg.	16%
---	Other :		
3204 15 91 ----	Solubilised vat yellows	kg.	16%
3204 15 92 ----	Solubilised vat oranges	kg.	16%
3204 15 93 ----	Solubilised vat reds	kg.	16%
3204 15 94 ----	Solubilised vat violets	kg.	16%
3204 15 95 ----	Solubilised vat blues	kg.	16%
3204 15 96 ----	Solubilised vat greens	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 15 97 ----	Solubilised vat blacks	kg.	16%
3204 15 99 ----	Other	kg.	16%
3204 16 --	<i>Reactive dyes and preparations based thereon :</i>		
3204 16 10 ----	Yellows	kg.	16%
3204 16 20 ----	Oranges	kg.	16%
3204 16 30 ----	Reds	kg.	16%
3204 16 40 ----	Violets	kg.	16%
3204 16 50 ----	Blues	kg.	16%
3204 16 60 ----	Greens	kg.	16%
3204 16 70 ----	Browns	kg.	16%
3204 16 80 ----	Blacks	kg.	16%
3204 16 90 ----	Other	kg.	16%
3204 17 --	<i>Pigments and preparations based thereon :</i>		
	<i>Pigment yellow :</i>		
3204 17 11 ----	Yellow 1 (hansa yellow)	kg.	16%
3204 17 19 ----	Other	kg.	16%
3204 17 20 ----	Pigment oranges	kg.	16%
	<i>Pigment red :</i>		
3204 17 31 ----	Toluidine red	kg.	16%
3204 17 39 ----	Other	kg.	16%
3204 17 40 ----	Pigment violets	kg.	16%
	<i>Pigment blues :</i>		
3204 17 51 ----	Blue 15 (pathalocyanine blue)	kg.	16%
3204 17 59 ----	Other	kg.	16%
	<i>Pigment greens :</i>		
3204 17 61 ----	Green 7 (pathalovyanine green)	kg.	16%
3204 17 69 ----	Other	kg.	16%
3204 17 70 ----	Pigment browns	kg.	16%
3204 17 80 ----	Pigment blacks	kg.	16%
3204 17 90 ----	Other	kg.	16%
3204 19 --	<i>Other, including mixtures of colouring matter of two or more of the sub-headings 3204 11 to 3204 19 :</i>		
	<i>Azoic coupling components 2,4,5,7,8,13 :</i>		
3204 19 11 ----	Azoic coupling component 2 (naphthol AS)	kg.	16%
3204 19 12 ----	Azoic coupling component 4 (naphthol AS-BO)	kg.	16%
3204 19 13 ----	Azoic coupling component 5 (naphthol ASG)	kg.	16%
3204 19 14 ----	Azoic coupling component 7 (naphthol ASSW)	kg.	16%
3204 19 15 ----	Azoic coupling component 8 (naphthol ASTR)	kg.	16%
3204 19 16 ----	Azoic coupling component 13 (naphthol ASSG)	kg.	16%
	<i>Azoic coupling components 14,15,17,18,20 and others :</i>		
3204 19 21 ----	Azoic coupling component 14 (naphthol ASPH)	kg.	16%
3204 19 22 ----	Azoic coupling component 15 (naphthol ASLB)	kg.	16%
3204 19 23 ----	Azoic coupling component 17 (naphthol ASBS)	kg.	16%
3204 19 24 ----	Azoic coupling component 18 (naphthol ASD)	kg.	16%
3204 19 25 ----	Azoic coupling component 20 (naphthol ASOL)	kg.	16%
3204 19 29 ----	Other	kg.	16%
	<i>Azoic diazo component 1,2,3,4,5,6,10,11 :</i>		
3204 19 31 ----	Azoic diazo component 1 (fast bordeaux GP base)	kg.	16%
3204 19 32 ----	Azoic diazo component 2 (fast orange G/GC base)	kg.	16%
3204 19 33 ----	Azoic diazo component 3 (fast scarlet GGIGGS base)	kg.	16%
3204 19 34 ----	Azoic diazo component 4 (fast garment GBC base)	kg.	16%
3204 19 35 ----	Azoic diazo component 5 (fast red B base)	kg.	16%
3204 19 36 ----	Azoic diazo component 6 (fast orange GR base)	kg.	16%
3204 19 37 ----	Azoic diazo component 10 (fast red R base)	kg.	16%
3204 19 38 ----	Azoic diazo component 11 (fast red TR base)	kg.	16%
	<i>Azoic diazo component 12,13,20,24,32,41,48 and others :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 19 41 ----	Azoic diazo component 12 (fast scarlet G base)	kg.	16%
3204 19 42 ----	Azoic diazo component 13 (fast scarlet R base)	kg.	16%
3204 19 43 ----	Azoic diazo component 20 (fast blue BB base)	kg.	16%
3204 19 44 ----	Azoic diazo component 24 (fast blue RR base)	kg.	16%
3204 19 45 ----	Azoic diazo component 32 (fast red KB base)	kg.	16%
3204 19 46 ----	Azoic diazo component 41 (fast violet B base)	kg.	16%
3204 19 47 ----	Azoic diazo component 48 (fast blue B base)	kg.	16%
3204 19 49 ----	Other	kg.	16%
	<i>Azoic colours :</i>		
3204 19 51 ----	Yellows	kg.	16%
3204 19 52 ----	Oranges	kg.	16%
3204 19 53 ----	Reds	kg.	16%
3204 19 54 ----	Violets	kg.	16%
3204 19 55 ----	Blues	kg.	16%
3204 19 56 ----	Greens	kg.	16%
3204 19 57 ----	Browns	kg.	16%
3204 19 58 ----	Blacks	kg.	16%
3204 19 59 ----	Other	kg.	16%
	<i>Sulphur based colouring matters :</i>		
3204 19 61 ----	Yellows	kg.	16%
3204 19 62 ----	Oranges	kg.	16%
3204 19 63 ----	Reds	kg.	16%
3204 19 64 ----	Blues	kg.	16%
3204 19 65 ----	Greens	kg.	16%
3204 19 66 ----	Browns	kg.	16%
3204 19 67 ----	Blacks	kg.	16%
3204 19 69 ----	Other	kg.	16%
	<i>Solvent based colouring matters :</i>		
3204 19 71 ----	Yellows	kg.	16%
3204 19 72 ----	Oranges	kg.	16%
3204 19 73 ----	Reds	kg.	16%
3204 19 74 ----	Violets	kg.	16%
3204 19 75 ----	Blues	kg.	16%
3204 19 76 ----	Greens	kg.	16%
3204 19 77 ----	Browns	kg.	16%
3204 19 78 ----	Blacks	kg.	16%
3204 19 79 ----	Other	kg.	16%
	<i>Food colouring matters :</i>		
3204 19 81 ----	Yellow 3 (sunset yellow)	kg.	16%
3204 19 82 ----	Yellow 4 (tartrazine)	kg.	16%
3204 19 83 ----	Reds 5 to 8 (ponceau)	kg.	16%
3204 19 84 ----	Red 9 (amaranth)	kg.	16%
3204 19 85 ----	Oranges	kg.	16%
3204 19 86 ----	Violets	kg.	16%
3204 19 87 ----	Greens	kg.	16%
3204 19 88 ----	Browns	kg.	16%
3204 19 89 ----	Other	kg.	16%
3204 19 90 ----	Other	kg.	16%
3204 20	<i>Synthetic organic products of a kind used as fluorescent brightening agents :</i>		
3204 20 10	Optical whitening agents	kg.	16%
3204 20 90	Other	kg.	16%
3204 90 00	Other	kg.	16%
3205 00 00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	kg.	16%
3206	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING 3203, 3204 OR 3205; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPIHORES, WHETHER OR NOT CHEMICALLY DEFINED		
	<i>Pigments and preparations based on titanium dioxide :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3206 11	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter :		
3206 11 10	--- Pearlsent pigment (titanium dioxide, coated micaceous and lustres pearl pigment)	kg.	16%
3206 11 90	--- Other	kg.	16%
3206 19 00	-- Other	kg.	16%
3206 20 00	- Pigments and preparations based on chromium compounds	kg.	16%
3206 30 00	- Pigments and preparations based on cadmium compounds	kg.	16%
	- Other colouring matter and other preparations :		
3206 41 00	-- Ultramarine and preparations based thereon	kg.	16%
3206 42 00	-- Lithopone and other pigments and preparations based on zinc sulphide	kg.	16%
3206 43 00	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	kg.	16%
3206 49	-- Other :		
3206 49 10	--- Red oxide	kg.	16%
3206 49 20	--- Persian red	kg.	16%
3206 49 30	--- Yellow ochre	kg.	16%
3206 49 40	--- Bronze powder	kg.	16%
3206 49 90	--- Other	kg.	16%
3206 50 00	- Inorganic products of a kind used as luminophores	kg.	16%
3207	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGObES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES		
3207 10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations :		
3207 10 10	--- Prepared organic dye-stuff pigments, dry	kg.	16%
3207 10 20	--- Prepared organic dye-stuff pigments, paste	kg.	16%
3207 10 30	--- Prepared inorganic pigments	kg.	16%
3207 10 40	--- Prepared opacifiers prepared colours and similar preparations	kg.	16%
3207 10 90	--- Other	kg.	16%
3207 20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations :		
3207 20 10	--- Vitrifiable enamels and glazes	kg.	16%
3207 20 20	--- Engobes (slips) and similar preparations	kg.	16%
3207 30 00	- Liquid lustres and similar preparations	kg.	16%
3207 40 00	- Glass frit and other glass, in the form of powder, granules or flakes	kg.	16%
3208	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER		
3208 10	- Based on polyesters :		
3208 10 10	--- Enamels	kg.	16%
3208 10 20	--- Lacquers	kg.	16%
3208 10 30	--- Varnishes	kg.	16%
3208 10 90	--- Other	kg.	16%
3208 20	- Based on acrylic or vinyl polymers :		
3208 20 10	--- Enamels	kg.	16%
3208 20 20	--- Lacquers	kg.	16%
3208 20 30	--- Varnishes	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3208 20 90 ---	Other	kg.	16%
3208 90 -	Other :		
	--- Based on cellulose nitrate or other cellulose derivatives :		
3208 90 11 ----	Nitrocellulose lacquers	kg.	16%
3208 90 19 ----	Other	kg.	16%
	--- Enamels :		
3208 90 21 ----	Synthetic enamel, ultra white paints	kg.	16%
3208 90 22 ----	Synthetic enamel, other colours	kg.	16%
3208 90 29 ----	Other	kg.	16%
3208 90 30 ---	Lacquers	kg.	16%
	--- Varnishes :		
3208 90 41 ----	Insulating varnish	kg.	16%
3208 90 49 ----	Other	kg.	16%
3208 90 50 ---	Slip agents	kg.	16%
3208 90 90 ---	Other	kg.	16%
3209	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM		
3209 10 -	Based on acrylic or vinyl polymers :		
3209 10 10 ---	Acrylic emulsion	kg.	16%
3209 10 90 ---	Other	kg.	16%
3209 90 -	Other :		
3209 90 10 ---	Dispersion paints	kg.	16%
3209 90 20 ---	Emulsion paints not elsewhere specified or included	kg.	16%
3209 90 90 ---	Other	kg.	16%
3210	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER		
3210 00 -	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather :		
	--- Distempers :		
3210 00 11 ----	Dry distemper, including cement based water paints	kg.	16%
3210 00 12 ----	Oil bound distemper	kg.	16%
3210 00 19 ----	Other	kg.	16%
3210 00 20 ---	Prepared water pigments of a kind used for finishing leather	kg.	16%
3210 00 30 ---	Metallic powder or flakes prepared as paints	kg.	16%
3210 00 40 ---	Poly tetra fluoro ethylene (PTFE) or silicon resin based coating materials	kg.	16%
3210 00 90 ---	Other	kg.	16%
3211 00 00	PREPARED DRIERS	kg.	16%
3212	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE		
3212 10 00 -	Stamping foils	kg.	16%
3212 90 -	Other :		
3212 90 10 ---	Pigments in linseed oil, white spirit, spirit of turpentine, varnish and other paints or enamel media not elsewhere specified or included	kg.	16%
3212 90 20 ---	Dyes and other colouring matter put up in forms or packings for retail sale	kg.	16%
3212 90 30 ---	Aluminium paste	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3212 90 90 ---	Other	kg.	16%
3213	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS		
3213 10 00 -	Colours in sets	kg.	16%
3213 90 00 -	Other	kg.	16%
3214	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FACADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE		
3214 10 00 -	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg.	16%
3214 90 -	Other :		
3214 90 10 ---	Non-refractory surfacing preparations	kg.	16%
3214 90 20 ---	Resin cement	kg.	16%
3214 90 90 ---	Other	kg.	16%
3215	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID		
-	Printing ink :		
3215 11 -	Black :		
3215 11 10 ---	Lithographic ink and jelly	kg.	16%
3215 11 20 ---	Newspaper ink	kg.	16%
3215 11 30 ---	Rotary ink	kg.	16%
3215 11 40 ---	Screen printing ink	kg.	16%
3215 11 90 ---	Other	kg.	16%
3215 19 -	Other :		
3215 19 10 ---	Lithographic ink and jelly	kg.	16%
3215 19 20 ---	Newspaper ink	kg.	16%
3215 19 30 ---	Rotary ink	kg.	16%
3215 19 40 ---	Screen printing ink	kg.	16%
3215 19 90 ---	Other	kg.	16%
3215 90 -	Other :		
3215 90 10 ---	Fountain pen ink	kg.	Nil
3215 90 20 ---	Ball pen ink	kg.	Nil
3215 90 30 ---	Indelible ink	kg.	16%
3215 90 40 ---	Drawing ink	kg.	16%
3215 90 90 ---	Other	kg.	16%



## CHAPTER 33

*Essential oils and resinoids, perfumery, cosmetic or toilet preparations*

## NOTES

1. This Chapter does not cover:

- (a) natural oleoresins or vegetable extracts of heading 1301 or 1302;
- (b) soap or other products of heading 3401;
- (c) gum, wood or sulphate turpentine or other products of heading 3805; or
- (d) perfumery, cosmetics and toilet preparations containing alcohol or opium, Indian hemp or other narcotics and for this purpose, these expressions have the meanings respectively assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

2. The expression "odoriferous substances" in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3. Headings 3303 to 3307 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of heading 3302 and put up in packings of a kind sold by retail for such use.

The expression "perfumery, cosmetic or toilet preparations" in heading 3307 applies, to the following products: scented sachets; odoriferous preparations which operate by burning; papers and papers impregnated or coated with cosmetics; contact lenses or artificial eye-lenses; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

5. In relation to products of headings 3303, 3304 and 3305, conversion of powder into tablets, labelling or relabelling of containers intended for consumers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the products marketable to the consumer, shall be construed as 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3301	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS		
	- <i>Essential oils of citrus fruit :</i>		
3301 11 00	-- Of bergamot	kg.	16%
3301 12 00	-- Of orange	kg.	16%
3301 13 00	-- Of lemon	kg.	16%
3301 14 00	-- Of lime	kg.	16%
3301 19	-- Other :		
3301 19 10	--- Citronella oil	kg.	16%
3301 19 90	--- Other	kg.	16%
	- <i>Essential oils other than those of citrus fruit:</i>		
3301 21 00	-- Of geranium	kg.	16%
3301 22	-- Of <i>jasmin</i> :		
3301 22 10	--- <i>Jasmin</i> concentrate	kg.	16%
3301 22 90	--- Other	kg.	16%
3301 23 00	-- Of lavender or of <i>lavandin</i>	kg.	16%
3301 24 00	-- Of peppermint ( <i>Mentha piperita</i> )	kg.	16%
3301 25	-- Of other mints :		
3301 25 10	--- Spearmint oil (ex- <i>mentha spicata</i> )	kg.	16%
3301 25 20	--- Water mint-oil (ex- <i>mentha aquatic</i> )	kg.	16%
3301 25 30	--- Horsemint oil (ex- <i>mentha sylvestris</i> )	kg.	16%
3301 25 40	--- Bergamot oil (ex- <i>mentha citrate</i> )	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3301 25 90	--- Other	kg.	16%
3301 26 00	-- Of vetiver	kg.	16%
3301 29	-- Other:		
	--- Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil:		
3301 29 11	---- Anise oil (aniseed oil)	kg.	16%
3301 29 12	---- Cajeput oil	kg.	16%
3301 29 13	---- Cananga oil	kg.	16%
3301 29 14	---- Caraway oil	kg.	16%
3301 29 15	---- Cassia oil	kg.	16%
3301 29 16	---- Cedarwood oil	kg.	16%
3301 29 17	---- Cinnamon bark oil	kg.	16%
3301 29 18	---- Cinnamon leaf oil	kg.	16%
	--- Clove leaf or stem oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil:		
3301 29 21	---- Clove leaf or stem oil	kg.	16%
3301 29 22	---- Coriander seed oil	kg.	16%
3301 29 23	---- Dill oil (anethum oil)	kg.	16%
3301 29 24	---- Eucalyptus oil	kg.	16%
3301 29 25	---- Fennel seed oil	kg.	16%
3301 29 26	---- Ginger oil	kg.	16%
3301 29 27	---- Ginger grass oil	kg.	16%
3301 29 28	---- Clove bud oil	kg.	16%
	--- Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil:		
3301 29 31	---- Tuberose concentrate	kg.	16%
3301 29 32	---- Nutmeg oil	kg.	16%
3301 29 33	---- Palmarosa oil	kg.	16%
3301 29 34	---- Patchouli oil	kg.	16%
3301 29 35	---- Pepper oil	kg.	16%
3301 29 36	---- Petitgrain oil	kg.	16%
3301 29 37	---- Sandalwood oil	kg.	16%
3301 29 38	---- Rose oil	kg.	16%
	--- Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil; garlic oil; paprika oil; turmeric oil :		
3301 29 41	---- Camphor oil	kg.	16%
3301 29 42	---- Lemon grass oil	kg.	16%
3301 29 43	---- Ylang ylang oil	kg.	16%
3301 29 44	---- Davana oil	kg.	16%
3301 29 45	---- Cumin oil	kg.	16%
3301 29 46	---- Celery seed oil	kg.	16%
3301 29 47	---- Garlic oil	kg.	16%
3301 29 48	---- Paprika oil	kg.	16%
3301 29 49	---- Turmeric oil	kg.	16%
3301 29 50	--- Spices' oils not elsewhere specified or included	kg.	16%
3301 29 90	--- Other	kg.	16%
3301 30	-- Resinoids:		
3301 30 10	--- Agar oil	kg.	16%
	-- Other:		
3301 30 91	---- Flavouring essences, all types, including those for liquors	kg.	16%
3301 30 99	--- Other	kg.	16%
3301 90	-- Other:		
	--- Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3301 90 11	---- Fenugreek oleoresins	kg.	16%
3301 90 12	---- Ginger oleoresins	kg.	16%
3301 90 13	---- Pepper oleoresins	kg.	16%
3301 90 14	---- Turmeric oleoresins	kg.	16%
3301 90 15	---- Cardamom oleoresins	kg.	16%
3301 90 16	---- Celery seed oleoresins	kg.	16%
3301 90 17	---- Nutmeg oleoresins	kg.	16%
	--- <i>Clove, capsicum, coriander, cumin and fennel oleoresins and oleoresins of spices not elsewhere specified or included:</i>		
3301 90 21	---- Clove oleoresins	kg.	16%
3301 90 22	---- Capsicum oleoresins	kg.	16%
3301 90 23	---- Coriander oleoresins	kg.	16%
3301 90 24	---- Cumin oleoresins	kg.	16%
3301 90 25	---- Fennel oleoresins	kg.	16%
3301 90 29	---- Oleoresins of spices not elsewhere specified or included	kg.	16%
	--- <i>Attars of all kinds in fixed oil base; mustard oil aroma essence of ambrettolide (ambrette seed oil essence):</i>		
3301 90 31	---- Attars of all kinds in fixed oil base	kg.	16%
3301 90 32	---- Mustard oil aroma	kg.	16%
3301 90 33	---- Essence of ambrettolide (ambrette seed oil essence)	kg.	16%
	--- <i>Concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration not elsewhere specified or included:</i>		
3301 90 41	---- Flavouring essences, all types, including those for liquors	kg.	16%
3301 90 49	---- Other	kg.	16%
	--- <i>Terpene by-products of the distillation of essential oils:</i>		
3301 90 51	---- Flavouring essences, all types, including those for liquors	kg.	16%
3301 90 59	---- Other	kg.	16%
3301 90 60	--- Aqueous distillates of essential oils, not elsewhere specified or included	kg.	16%
	--- <i>Aqueous solutions of essential oils:</i>		
3301 90 71	---- Flavouring essences, all types, including those for liquors	kg.	16%
3301 90 79	---- Other	kg.	16%
3301 90 90	---- Other	kg.	16%
<b>3302</b>	<b>MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES</b>		
	- <i>Of a kind used in the food or drink industries:</i>		
3302 10 10	--- Synthetic flavouring essences	kg.	16%
3302 10 90	--- Other	kg.	16%
3302 90	- <i>Other:</i>		
	--- <i>Mixtures of aromatic chemicals and essential oils as perfume base:</i>		
3302 90 11	---- Synthetic perfumery compounds	kg.	16%
3302 90 12	---- Synthetic essential oil	kg.	16%
3302 90 19	---- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3302 90 20	--- Aleuritic acid	kg.	16%
3302 90 90	--- Other	kg.	16%
<b>3303</b>	PERFUMES AND TOILET WATERS		
3303 00	- <i>Perfumes and toilet waters:</i>		
3303 00 10	--- Eau-de-cologne	kg.	16%
3303 00 20	--- Rose water	kg.	16%
3303 00 30	--- Keora water	kg.	16%
3303 00 40	--- Perfumes and perfumery compounds not containing spirit (excluding aqueous distillates)	kg.	16%
3303 00 50	--- Perfumes containing spirit	kg.	16%
3303 00 60	--- Spirituous toilet preparations not elsewhere specified or included	kg.	16%
3303 00 90	--- Other	kg.	16%
<b>3304</b>	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS		
3304 10 00	- Lip make-up preparations	kg.	16%
3304 20 00	- Eye make-up preparations	kg.	16%
3304 30 00	- Manicure or pedicure preparations	kg.	16%
	- <i>Other:</i>		
3304 91	-- <i>Powders, whether or not compressed:</i>		
3304 91 10	--- Face powders	kg.	16%
3304 91 20	--- Talcum powders	kg.	16%
3304 91 90	--- Other	kg.	16%
3304 99	-- <i>Other:</i>		
3304 99 10	--- Face creams	kg.	16%
3304 99 20	--- Nail polish or lacquers	kg.	16%
3304 99 30	--- Moisturising lotion	kg.	16%
3304 99 40	--- Sindur, bindi, kumkum	kg.	16%
3304 99 50	--- Turmeric preparations	kg.	16%
3304 99 90	--- Other	kg.	16%
<b>3305</b>	PREPARATIONS FOR USE ON THE HAIR		
3305 10	- <i>Shampoos:</i>		
3305 10 10	--- Containing spirit	kg.	16%
3305 10 90	--- Other	kg.	16%
3305 20 00	- Preparations for permanent waving or straightening	kg.	16%
3305 30 00	- Hair lacquers	kg.	16%
3305 90	- <i>Other:</i>		
	--- <i>Hair oil:</i>		
3305 90 11	---- Perfumed	kg.	16%
3305 90 19	---- Other	kg.	16%
3305 90 20	--- Brilliantines (spirituous)	kg.	16%
3305 90 30	--- Hair cream	kg.	16%
3305 90 40	--- Hair dyes (natural, herbal or synthetic)	kg.	16%
3305 90 50	--- Hair fixers	kg.	16%
3305 90 90	--- Other	kg.	16%
<b>3306</b>	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES		
3306 10	- <i>Dentifrices:</i>		
3306 10 10	--- In powder	kg.	16%
3306 10 20	--- In paste	kg.	16%
3306 10 90	--- Other	kg.	16%
3306 20 00	- Yarn used to clean between the teeth (dental floss)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3306 90 00	- Other	kg.	16%
3307	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED, PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES		
3307 10	- <i>Pre-shave, shaving or after-shave preparations:</i>		
3307 10 10	--- Shaving cream	kg.	16%
3307 10 90	--- Other	kg.	16%
3307 20 00	- Personal deodorants and anti-perspirants	kg.	16%
3307 30	- <i>Perfumed bath salts and other bath preparations:</i>		
3307 30 10	--- Bath oil (thailam)	kg.	16%
3307 30 90	--- Other	kg.	16%
	- <i>Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:</i>		
3307 41 00	-- "Agarbatti" and other odoriferous preparations which operate by burning/	kg.	Nil
3307 49 00	-- Other	kg.	16%
3307 90	- <i>Other:</i>		
3307 90 10	--- Depilatories.	kg.	16%
3307 90 20	--- Sterile contact lens care solution	kg.	16%
3307 90 90	--- Other	kg.	16%



## CHAPTER 34

*Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster*

## NOTES

1. This Chapter does not cover :

(a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 1517);

(b) separate chemically defined compounds; or

(c) shampoos, dentrifices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).

2. For the purposes of heading 3401, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 3405 as "scouring powders and similar preparations".

3. For the purposes of heading 3402, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water  $4.5 \times 10^{-2} \text{ N/m}$  (45 dyne/cm) or less.

4. In heading 3403, the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5. In heading 3404, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

(A) chemically produced organic products of a waxy character, whether or not water-soluble;

(B) products obtained by mixing different waxes;

(C) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

This heading does not apply to:

(a) products of heading 1516, 3402 or 3823, even if having a waxy character;

(b) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;

(c) mineral waxes and similar products of heading 2712 whether or not intermixed or merely coloured; or

(d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

6. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>3401</b>	SOAP, ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT - <i>Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:</i>		
3401 11	-- <i>For toilet use (including medicated products):</i>		
3401 11 10	--- Medicated toilet soaps	kg.	16%
3401 11 20	--- Shaving soaps other than shaving cream	kg.	16%
3401 11 90	--- Other	kg.	16%
3401 19	-- <i>Other:</i>		
	--- <i>Bars and blocks of not less than 500 gm in weight:</i>		
3401 19 11	---- Industrial soap	kg.	16%
3401 19 19	---- Other	kg.	16%
3401 19 20	--- Flakes, chips and powder	kg.	16%
3401 19 30	--- Tablets and cakes	kg.	16%
	--- <i>Household and laundry soaps not elsewhere specified or included :</i>		
3401 19 41	---- Household soaps	kg.	16%
3401 19 42	---- Laundry soaps	kg.	16%
3401 19 90	--- Other	kg.	16%
3401 20 00	- Soap in other forms	kg.	16%
3401 30	- <i>Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap :</i>		
	--- <i>For toilet use (including medicated products):</i>		
3401 30 11	---- Medicated toilet soaps	kg.	16%
3401 30 12	---- Shaving cream and shaving gel	kg.	16%
3401 30 19	---- Other	kg.	16%
3401 30 90	--- Other	kg.	16%
<b>3402</b>	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP), SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 3401 - <i>Organic surface-active agents, whether or not put up for retail sale:</i>		
3402 11	-- <i>Anionic:</i>		
3402 11 10	--- Silicone surfactant	kg.	16%
3402 11 90	--- Other	kg.	16%
3402 12 00	-- Cationic	kg.	16%
3402 13 00	-- Non-ionic	kg.	16%
3402 19 00	-- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3402 20	- Preparations put up for retail sale:		
3402 20 10	--- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 20 20	--- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 20 90	--- Other	kg.	16%
3402 90	-- Other:		
	--- Synthetic detergents:		
3402 90 11	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 12	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 19	---- Other	kg.	16%
3402 90 20	--- Sulphonated or sulphated or oxidized or chlorinated castor oil; sulphonated or sulphated or oxidized or chlorinated fish oil; sulphonated or sulphated or oxidized or chlorinated sperm oil; sulphonated or sulphated or oxidized or chlorinated neats foot oil	kg.	16%
3402 90 30	--- Penetrators	kg.	16%
	--- Wetting agents:		
3402 90 41	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 42	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 49	---- Other	kg.	16%
	--- Washing preparations whether or not containing soap:		
3402 90 51	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 52	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 59	---- Other	kg.	16%
	--- Other:		
3402 90 91	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 92	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 99	---- Other	kg.	16%
3403	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 % OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS - <i>Containing petroleum oils or oils obtained from bituminous minerals:</i>		
3403 11 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg.	16%
3403 19 00	-- Other - <i>Other:</i>	kg.	16%
3403 91 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg.	16%
3403 99 00	-- Other	kg.	16%
3404	ARTIFICIAL WAXES AND PREPARED WAXES		
3404 10 00	- Of chemically modified lignite	kg.	16%
3404 20 00	- Of poly (oxyethylene) (polyethylene glycol)	kg.	16%
3404 90	- <i>Other:</i>		
3404 90 10	--- Sealing wax (including bottle sealing wax) in sticks, cakes or similar forms	kg.	16%
3404 90 20	--- Polyethylene wax / --- <i>Artificial waxes (including water soluble waxes) prepared waxes, not emulsified or containing solvents:</i>	kg.	16%
3404 90 31	---- Poly brominated biphenyls	kg.	16%
3404 90 32	---- Poly chlorinated biphenyls	kg.	16%
3404 90 33	---- Poly chlorinated terphenyls	kg.	16%
3404 90 39	---- Other	kg.	16%
3404 90 90	--- Other	kg.	16%
3405	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS); EXCLUDING WAXES OF HEADING 3404		
3405 10 00	- Polishes, creams and similar preparations for footwear or leather	kg.	16%
3405 20 00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	kg.	16%
3405 30 00	- Polishes and similar preparations for coach-work, other than metal polishes	kg.	16%
3405 40 00	- Scouring pastes and powders and other scouring preparations	kg.	16%
3405 90	- <i>Other:</i>		
3405 90 10	--- Polishes and compositions for application to metal including diamond polishing powder or paste	kg.	16%
3405 90 90	--- Other	kg.	16%
3406	CANDLES, TAPERS AND THE LIKE		
3406 00	- <i>Candles, tapers and the like:</i>		
3406 00 10	--- Candles	kg.	16%
3406 00 90	--- Other	kg.	16%
3407	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COM- POUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE)		
3407 00	- <i>Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):</i>		
3407 00 10	--- Modelling pastes, including those put up for children's amusement	kg.	16%
3407 00 90	--- Other	kg.	16%



## CHAPTER 35

*Albuminoidal substances; modified starches; glues; enzymes*

## NOTES

1. This Chapter does not cover:

- (a) yeasts (heading 2102);
- (b) blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) enzymatic preparations for pre-tanning (heading 3202);
- (d) enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) hardened proteins (heading 3913); or
- (f) gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading 3505, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading 1702.

3. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>3501</b>	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES		
3501 10 00	- Casein	kg.	16%
3501 90 00	- Other	kg.	16%
<b>3502</b>	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVA- TIVES		
	- <i>Egg albumin:</i>		
3502 11 00	-- Dried	kg.	16%
3502 19 00	-- Other	kg.	16%
3502 20 00	- Milk albumin, including concentrates of two or more whey proteins	kg.	16%
3502 90 00	- Other	kg.	16%
<b>3503</b>	GELATIN [INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED] AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING 3501		
3503 00	- Gelatin [including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured] and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501:		
3503 00 10	--- Isinglass	kg.	16%
3503 00 20	--- Gelatin, edible grade and not elsewhere specified or included	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3503 00 30	--- Glues derived from bones, hides and similar items; fish glues	kg.	16%
3503 00 90	--- Other	kg.	16%
3504	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED		
3504 00	- <i>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed:</i>		
3504 00 10	--- Peptones	kg.	16%
	--- Other:		
3504 00 91	---- Isolated soya protein	kg.	16%
3504 00 99	---- Others	kg.	16%
3505	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES		
3505 10	- <i>Dextrins and other modified starches:</i>		
3505 10 10	--- Esterified starches	kg.	16%
3505 10 90	--- Other	kg.	16%
3505 20 00	- Glues	kg.	16%
3506	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 kg.		
3506 10 00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	kg.	16%
	- Other:		
3506 91	-- <i>Adhesives based on polymers of headings 3901 to 3913 or on rubber:</i>		
3506 91 10	--- Based on latex, phenol formaldehyde (PF), urea formaldehyde (UF) and polyvinyl alcohol (PVA)	kg.	16%
3506 91 90	--- Other	kg.	16%
3506 99	-- Other:		
3506 99 10	--- Synthetic glue with phenol urea or cresol (with formaldehyde) as the main component	kg.	16%
	--- <i>Prepared glues and other prepared adhesives not elsewhere specified or included:</i>		
3506 99 91	---- Based on starch, gum, latex, PF, UF and PVA	kg.	16%
3506 99 99	---- Other	kg.	16%
3507	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED		
3507 10	- <i>Rennet and concentrates thereof:</i>		
	--- <i>Microbial rennet:</i>		
3507 10 11	---- Animal rennet	kg.	16%
3507 10 19	---- Other	kg.	16%
	--- Other:		
3507 10 91	---- Animal rennet	kg.	16%
3507 10 99	---- Other	kg.	16%
3507 90	- Other:		
3507 90 10	--- Industrial enzymes (textile assistant)	kg.	16%
3507 90 20	--- Pancreatin pure (excluding medicament)	kg.	16%
3507 90 30	--- Pepsin (excluding medicament)	kg.	16%
3507 90 40	--- Pectin esterases pure	kg.	16%
3507 90 50	--- Pectolytic enzyme (pectinase)	kg.	16%
	--- <i>Other enzymes of microbial origin:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3507 90 61	---- Streptokinase	kg.	16%
3507 90 62	---- Amylases enzymes	kg.	16%
3507 90 69	---- Other	kg.	16%
	---- <i>Enzymes for pharmaceutical use, other than streptokinase:</i>		
3507 90 71	---- Papain, pure, of pharmaceutical grade	kg.	16%
3507 90 79	---- Other	kg.	16%
	---- <i>Other:</i>		
3507 90 91	---- Enzymatic preparations containing food stuffs	kg.	16%
3507 90 99	---- Other	kg.	16%

## CHAPTER 36

*Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations*

## NOTES

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or 2(b) below.

2. The expression "articles of combustible materials" in heading 3606 applies only to:

(a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and

(c) resin torches, firelighters and the like.

3. For the purposes of Heading 3605, "match" includes a firework in the form of a match; and, where a match stick has more heads than one capable of being ignited by striking, each such head should be deemed to be a match.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>3601</b>	PROPELLANT POWDERS		
3601 00	- <i>Propellant powders:</i>		
3601 00 10	--- Blasting powder	kg.	16%
3601 00 20	--- Gun powder	kg.	16%
3601 00 90	--- Other	kg.	16%
<b>3602</b>	PREPARED EXPLOSIVES, OTHER THAN PROPELLANT POWDERS		
3602 00	- <i>Prepared explosives, other than propellant powders:</i>		
3602 00 10	--- Industrial explosives	kg.	16%
3602 00 90	--- Other	kg.	16%
<b>3603</b>	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS		
3603 00	- <i>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators:</i>		
	--- <i>Safety fuses:</i>		
3603 00 11	---- For mine blasting	kg.	16%
3603 00 19	---- Other	kg.	16%
3603 00 20	--- Detonating fuses	kg.	16%
	--- <i>Percussion and detonating caps:</i>		
3603 00 31	---- Non-ordnance	kg.	16%
3603 00 39	---- Other	kg.	16%
	--- <i>Igniters:</i>		
3603 00 41	---- Non-ordnance	kg.	16%
3603 00 49	---- Other	kg.	16%
	--- <i>Electric detonators:</i>		
3603 00 51	---- Containing explosives electrically ignited, non-ordnance	kg.	16%
3603 00 59	---- Other	kg.	16%
<b>3604</b>	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES		
3604 10 00	- Fireworks	kg.	16%
3604 90	- <i>Other:</i>		
3604 90 10	--- Ship signals	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3604 90 90 --- Other		kg.	16%
3605	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 3604		
3605 00 -	<i>Matches, other than pyrotechnic articles of heading 3604:</i>		
3605 00 10 --- Safety matches		kg.	16%
3605 00 90 --- Other		kg.	16%
3606	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER		
3606 10 00 -	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	kg.	16%
3606 90 --	<i>Other:</i>		
3606 90 10 --- Combustible preparations		kg.	16%
	<i>Other:</i>		
3606 90 91 ---- Ferro-cerium, in all forms		kg.	16%
3606 90 92 ---- Pyrophoric alloys, in all forms		kg.	16%
3606 90 93 ---- DNPT (dinitroso-penta-methylene tetramine)		kg.	16%
3606 90 99 ---- Others		kg.	16%



## CHAPTER 37

*Photographic or cinematographic goods*

## NOTES

1. This Chapter does not cover waste or scrap.
2. In this Chapter, the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.
3. In relation to product falling under headings 3701, 3702 and 3703, the process of cutting, slitting, perforation or any one or more of these processes shall amount to 'manufacture'.

## SUPPLEMENTARY NOTE

In this Chapter, the term "Central Board of Film Certification" means the authority established under law in India for the purpose of certifying the films.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3701	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT-FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS		
3701 10	- For X-ray:		
3701 10 10	--- Medical	m <sup>2</sup>	16%
3701 10 90	--- Other	m <sup>2</sup>	16%
3701 20 00	- Instant print film	kg.	16%
3701 30 00	- Other plates and film, with any side exceeding 255 mm	m <sup>2</sup>	16%
	- Other:		
3701 91	-- For colour photography (Polychrome):		
3701 91 10	--- Cinematographic film	kg.	16%
3701 91 90	--- Other	kg.	16%
3701 99	-- Other:		
3701 99 10	--- Cinematographic film	m <sup>2</sup>	16%
3701 99 90	--- Other	m <sup>2</sup>	16%
3702	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED		
3702 10 00	- For X-ray	m <sup>2</sup>	16%
3702 20 00	- Instant print film	m <sup>2</sup>	16%
	- Other film, without perforations, of a width not exceeding 105 mm:		
3702 31	-- For colour photography (Polychrome):		
3702 31 10	--- Cinematographic film	u	16%
3702 31 90	--- Other	u	16%
3702 32	-- Other, with silver halide emulsion:		
3702 32 10	--- Cinematographic film	m <sup>2</sup>	16%
3702 32 90	--- Other	m <sup>2</sup>	16%
3702 39	-- Other:		
3702 39 10	--- Cinematographic film	m <sup>2</sup>	16%
3702 39 90	--- Other	m <sup>2</sup>	16%
	- Other film, without perforations, of a width exceeding 105 mm:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3702 41	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (Polychrome):		
3702 41 10	--- Cinematographic film	m <sup>2</sup>	16%
3702 41 90	--- Other	m <sup>2</sup>	16%
3702 42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:		
3702 42 10	--- Photographic film of a width 620 mm in rolls	m <sup>2</sup>	16%
3702 42 20	--- Cinematographic film	m <sup>2</sup>	16%
3702 42 90	--- Other	m <sup>2</sup>	16%
3702 43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m:		
3702 43 10	--- Photographic films (black and white) of a width 620 mm	m <sup>2</sup>	16%
3702 43 20	--- Cinematographic film	m <sup>2</sup>	16%
3702 43 90	--- Other	m <sup>2</sup>	16%
3702 44	-- Of a width exceeding 105 mm but not exceeding 610 mm:		
3702 44 10	--- Photographic films of a width 120 mm in rolls	m <sup>2</sup>	16%
3702 44 20	--- Cinematographic film	m <sup>2</sup>	16%
3702 44 90	--- Other	m <sup>2</sup>	16%
	- Other film, for colour photography (polychrome):		
3702 51	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m:		
3702 51 10	--- Finished rolls of cinematographic positive	m	16%
3702 51 20	--- Other cinematographic film	m	16%
3702 51 90	--- Other	m	16%
3702 52	-- Of a width not exceeding 16 mm and of a length exceeding 14 m:		
3702 52 10	--- Finished rolls of cinematographic positive	m	16%
3702 52 20	--- Other cinematographic film	m	16%
3702 52 90	--- Other	m	16%
3702 53 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	16%
3702 54	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:		
3702 54 10	--- Finished rolls of cinematographic positive	m	16%
3702 54 20	--- Other cinematographic film	m	16%
3702 54 90	--- Other	m	16%
3702 55	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:		
3702 55 10	--- Finished rolls of cinematographic positive	m	16%
3702 55 20	--- Other cinematographic film	m	16%
3702 55 90	--- Other	m	16%
3702 56	-- Of a width exceeding 35 mm:		
3702 56 10	--- Finished rolls of cinematographic positive	m	16%
3702 56 20	--- Other cinematographic film	m	16%
3702 56 90	--- Other	m	16%
	- Other:		
3702 91 00	-- Of a width not exceeding 16 mm	m	16%
3702 93	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m:		
3702 93 10	--- Cinematographic films	m	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3702 93 90	--- Other	m	16%
3702 94	-- <i>Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:</i>		
3702 94 10	--- Cinematographic films	m	16%
3702 94 90	--- Other	m	16%
3702 95	-- <i>Of a width exceeding 35 mm:</i>		
3702 95 10	--- Cinematographic films	m	16%
3702 95 90	--- Other	m	16%
3703	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES SENSITISED, UNEXPOSED		
3703 10	- <i>In rolls of a width exceeding 610 mm:</i>		
3703 10 10	--- Photographic paper or paperboard	kg.	16%
3703 10 20	--- Textiles	kg.	16%
3703 20	- <i>Other, for colour photography (polychrome):</i>		
3703 20 10	--- Photographic paper or paperboard	kg.	16%
3703 20 20	--- Textiles	kg.	16%
3703 90	- <i>Other:</i>		
3703 90 10	--- Photographic paper or paperboard	kg.	16%
3703 90 20	--- Textiles	kg.	16%
3704	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED		
3704 00	- <i>Photographic plates, film, paper, paperboard and textiles, exposed but not developed:</i>		
3704 00 10	--- Photographic paper, or paperboard	kg.	16%
3704 00 20	--- Cinematographic plates and film	kg.	16%
3704 00 30	--- Sensitised textiles	kg.	16%
3704 00 90	--- Other	kg.	16%
3705	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM		
3705 10 00	- For offset reproduction	kg.	Nil
3705 20 00	- Microfilms	kg.	Nil
3705 90	- <i>Other:</i>		
3705 90 10	--- Microfiches	kg.	Nil
3705 90 90	--- Other	kg.	Nil
3706	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK		
3706 10	- <i>Of a width of 35 mm or more:</i>		
	--- <i>Feature films:</i>		
3706 10 11	---- Made wholly in black and white and of a length not exceeding 4,000 m	m	Nil
3706 10 12	---- Made wholly in black and white and of a length exceeding 4,000 m	m	Nil
3706 10 13	---- Made wholly or partly in colour and of a length not exceeding 4,000 m	m	Nil
3706 10 14	---- Made wholly or partly in colour and of a length exceeding 4,000 m	m	Nil
3706 10 15	---- Children's films certified by the Central Board of Film Certification to be "Children's Film"	m	Nil
3706 10 20	--- Documentary shorts, and films certified as such by the Central Board of Film Certification	m	Nil
3706 10 30	--- News Reels and clippings	m	Nil
	--- <i>Advertisement shorts and films:</i>		
3706 10 41	---- Made wholly in black and white	m	Nil
3706 10 42	---- Made wholly or partly in colour	m	Nil
	--- <i>Other children's film:</i>		
3706 10 51	---- Patch prints, including logos intended exclusively for the entertainment of children	m	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3706 10 52	---- Children's film certified by the Central Board of Films Certification to be "Children's Film"	m	Nil
3706 10 59	---- Other	m	Nil
	--- <i>Educational shorts, and films:</i>		
3706 10 61	---- Certified as predominantly educational by the Central Board of Film Certification	m	Nil
3706 10 62	---- Patch prints, including logos intended exclusively for educational purposes	m	Nil
3706 10 63	---- Teaching aids including film strips of educational nature	m	Nil
3706 10 69	---- Other	m	Nil
3706 10 70	---- Short films not elsewhere specified or included	m	Nil
	--- <i>Other:</i>		
3706 10 91	---- Audio-visual news or audio-visual views materials including news clippings	m	Nil
3706 10 92	---- Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	m	Nil
3706 10 99	---- Other	m	Nil
3706 90	--- <i>Other:</i>		
	--- <i>Feature films:</i>		
3706 90 11	---- Made wholly in black and white and of a length not exceeding 4,000 m	m	Nil
3706 90 12	---- Made wholly in black and white and of a length exceeding 4,000 m	m	Nil
3706 90 13	---- Made wholly or partly in colour and of a length not exceeding 4,000 m	m	Nil
3706 90 14	---- Made wholly or partly in colour and of a length exceeding 4,000 m	m	Nil
3706 90 15	---- Children's films certified by the Central Board of Film Certification to be "Children's Film"	m	Nil
3706 90 20	--- Documentary shots, and films certified as such by the Central Board of Film Certification	m	Nil
3706 90 30	--- News reels and clippings	m	Nil
	--- <i>Advertisement shots and films:</i>		
3706 90 41	---- Made wholly in black and white	m	Nil
3706 90 42	---- Made wholly or partly in colour	m	Nil
	--- <i>Other children's film:</i>		
3706 90 51	---- Patch prints, including logos intended exclusively for the entertainment of children	m	Nil
3706 90 52	---- Children's film certified by the Central Board of Films Certification to be "Children's film"	m	Nil
3706 90 59	---- Other	m	Nil
	--- <i>Educational shorts, and films:</i>		
3706 90 61	---- Certified as predominantly educational by the Central Board of Film Certification	m	Nil
3706 90 62	---- Patch prints, including logos intended exclusively for educational purposes	m	Nil
3706 90 63	---- Teaching aids including film strips of educational nature	m	Nil
3706 90 64	---- Certified as predominantly educational, by Central Board of Film Certification, of width below 30mm	m	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3706 90 69 ----	Other	m	Nil
3706 90 70 ----	Short film not elsewhere specified	m	Nil
	--- Other:		
3706 90 91 ----	Audio-visual news or audio-visual views materials including news clippings	m	Nil
3706 90 92 ----	Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	m	Nil
3706 90 99 ----	Other	m	Nil
3707	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE		
3707 10 00 -	Sensitizing emulsions	kg.	16%
3707 90 -	Other:		
3707 90 10 ----	Chemical products mixed or compounded for Photographic uses (for example, developers and fixers), whether or not in bulk	kg.	16%
3707 90 90 ----	Other	kg.	16%



## CHAPTER 38

*Miscellaneous chemical products*

## NOTES

1. This Chapter does not cover:

(a) separate chemically defined elements or compounds with the exception of the following :

(1) artificial graphite (heading 3801);

(2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 3808;

(3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);

(4) certified reference materials specified in Note 2 below;

(5) products specified in Note 3 (a) or 3 (c) below;

(b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally, heading 2106);

(c) ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3(b) to Chapter 26 (heading 2620);

(d) medicaments (Heading 3003 or 3004);

(e) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2. (A) For the purpose of heading 3822, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822 shall take precedence over any other heading in the Schedule.

3. Heading 3824 includes the following goods which are not to be classified in any other heading of this Schedule:

(a) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) fusel oil; Dippel's oil;

(c) ink removers put up in packings for retail sale;

(d) stencil correctors and other correcting fluids put up in packings for retail sale; and

(e) ceramic firing testers, fusible (for example, seger cones).

4. Throughout the Schedule, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:

(a) individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Schedule;

(b) industrial waste;

(c) waste pharmaceuticals, as defined in Note 4(k) to Chapter 30; or

(d) clinical waste, as defined in Note 6(a) below.

5. For the purposes of heading 3825, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6. For the purposes of heading 3825, the expression "other wastes" applies to:

(a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) waste organic solvents;

(c) wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 2710).

7. This Chapter does not cover products containing alcohol, opium, Indian hemp or other narcotic drugs. For the purposes of this Note, "alcohol", "opium", "Indian hemp", "narcotic drugs" and "narcotic" have the meanings assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

8. In relation to products of heading 3808, addition of chemicals and other ingredients like inert carriers or solvents, surface active dispersing and stabilising agents, emulsifiers, wetting and dispersing agents, deodorant, masking agent, attractants and feeding stimulants to pesticidal chemicals in concentrated form, labelling or relabelling of containers intended for consumers and repacking from bulk pack to retail packs or the adoption of any other treatment to render the product marketable to the consumer shall amount to 'manufacture'.

9. In relation to products of this Chapter (other than products of heading 3808), labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

#### SUB-HEADING NOTE

For the purposes of sub-headings 3825 41 and 3825 49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

#### SUPPLEMENTARY NOTES

In this Chapter:

(1) "Ozone depleting substance" means a substance which—

(a) falls under this Chapter; and

(b) is specified in Schedule I to the Ozone Depleting Substance (Regulation and Control) Rules, 2000.

(2) "hazardous waste" means a substance which—

(a) falls under this Chapter; and

(b) is defined or specified in the Export and Import Policy of the Central Government issued from time to time,

and includes even waste oils and discarded containers specified in the Schedules to the Hazardous Wastes (Management and Handling) Rules, 1989.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>3801</b>	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES		
3801 10 00	- Artificial graphite	kg.	16%
3801 20 00	- Colloidal or semi-colloidal graphite	kg.	16%
3801 30 00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg.	16%
3801 90 00	- Other	kg.	16%
<b>3802</b>	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK		
3802 10 00	- Activated carbon	kg.	16%
3802 90	- Other:		
	--- Activated natural mineral products:		
3802 90 11	---- Activated alumina	kg.	16%
3802 90 12	---- Activated bauxite	kg.	16%
3802 90 19	---- Other	kg.	16%
3802 90 20	--- Animal black, (for example bone black, ivory black), including spent animal black	kg.	16%
<b>3803 00 00</b>	TALL OIL, WHETHER OR NOT REFINED	kg.	16%
<b>3804</b>	RESIDUAL LYES FOR THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 3803		
3804 00	- Residual lyes for the manufacture of wood		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803:</i>		
3804 00 10	--- Lignin sulphonates	kg.	16%
3804 00 20	--- Concentrated sulphate lye	kg.	16%
3804 00 90	--- Other	kg.	16%
3805	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYME; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT		
3805 10	- <i>Gum, wood or sulphate turpentine oils:</i>		
3805 10 10	--- Wood turpentine oil and spirit of turpentine	kg.	16%
3805 10 20	--- Gum turpentine oil	kg.	16%
3805 10 30	--- Sulphate turpentine oil	kg.	16%
3805 20 00	- Pine oil	kg.	16%
3805 90	- <i>Other:</i>		
3805 90 10	--- Terpenic oils produced by the distillation or other treatment of coniferous woods	kg.	16%
3805 90 20	--- Crude dipentene	kg.	16%
3805 90 30	--- Sulphite turpentine	kg.	16%
3805 90 90	--- Other	kg.	16%
3806	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS		
3806 10	- <i>Rosin and resin acids:</i>		
3806 10 10	--- Gum rosin	kg.	16%
3806 10 90	--- Other	kg.	16%
3806 20 00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg.	16%
3806 30 00	- Ester gums	kg.	16%
3806 90	- <i>Other:</i>		
3806 90 10	--- Run gums	kg.	16%
3806 90 90	--- Other	kg.	16%
3807	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH		
3807 00	- <i>Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch:</i>		
3807 00 10	--- Wood tar	kg.	16%
3807 00 20	--- Wood Tar oils, wood creosote, wood naphtha	kg.	16%
3807 00 30	--- Vegetable pitch, brewers' pitch and similar preparations based on rosin, resin acids or vegetable pitch	kg.	16%
3808	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS)		
3808 10	- <i>Insecticides:</i>		
	--- <i>Aldrin, aluminium phosphite, calcium cyanide, chlordane, chloro benzilate, DDVP, DDT:</i>		
3808 10 11	---- Aldrin	kg.	16%
3808 10 12	---- Aluminium phosphite (for example phostoxin)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3808 10 13	---- Calcium cyanide	kg.	16%
3808 10 14	---- Chlordane	kg.	16%
3808 10 15	---- Chloro benzilate	kg.	16%
3808 10 16	---- D.D.V.P. (Dimethyl-dichloro-vinyl-phosphate)	kg.	16%
3808 10 17	---- D.D.T. (excluding D.D.T. of heading 2903 62)	kg.	16%
	--- <i>Diagonal, heptachlor, lindane, methyl bromide, parathion methyl, dimethoate technical, malathion:</i>		
3808 10 21	---- Diagonal	kg.	16%
3808 10 22	---- Heptachlor	kg.	16%
3808 10 23	---- Lindane	kg.	16%
3808 10 24	---- Methyl bromide	kg.	16%
3808 10 25	---- Parathion, methyl	kg.	16%
3808 10 26	---- Dimethoate, technical grade	kg.	16%
3808 10 27	---- Malathion	kg.	16%
	--- <i>Endosulphan technical, quinal phos, isoproturon, fenthion, cipermethrin technical, allethrin, synthetic pyrethrum:</i>		
3808 10 31	---- Endosulphan, technical grade	kg.	16%
3808 10 32	---- Quinal phos	kg.	16%
3808 10 33	---- Isoproturon	kg.	16%
3808 10 34	---- Fenthion	kg.	16%
3808 10 35	---- Cipermethrin, technical grade	kg.	16%
3808 10 36	---- Allethrin	kg.	16%
3808 10 37	---- Synthetic pyrethrum	kg.	16%
	--- <i>Other:</i>		
3808 10 91	---- Repellants for insects such as flies, mosquito	kg.	16%
3808 10 92	---- Paper impregnated or coated with insecticide such as D.D.T. coated paper	kg.	16%
3808 10 99	---- Other	kg.	16%
3808 20	- <i>Fungicides:</i>		
3808 20 10	--- Maneb	kg.	16%
3808 20 20	--- Sodium penta chlorophenate (santobrite)	kg.	16%
3808 20 30	--- Thiram (tetramethyl thiuram disulphide)	kg.	16%
3808 20 40	--- Zineb	kg.	16%
3808 20 50	--- Copper oxychloride	kg.	16%
3808 20 90	--- Other	kg.	16%
3808 30	- <i>Herbicides, anti-sprouting products and plant-growth regulators:</i>		
3808 30 10	--- Chloromethyl phenoxy acetic acid (M.C.P.A.)	kg.	16%
3808 30 20	--- 2,4 Dichlorophenoxy acetic acid and its esters	kg.	16%
3808 30 30	--- Gibberellic acid	kg.	16%
3808 30 40	--- Plant-growth regulators	kg.	16%
3808 30 50	--- Weedicides and weed killing agents	kg.	16%
3808 30 90	--- Other	kg.	16%
3808 40 00	- Disinfectants	kg.	16%
3808 90	- <i>Other:</i>		
3808 90 10	--- Pesticides, not elsewhere specified or included	kg.	16%
3808 90 90	--- Other	kg.	16%
3809	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYE-STUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED		
3809 10 00	- With a basis of amylaceous substances	kg.	16%
	- <i>Other:</i>		
3809 91	- <i>Of a kind used in the textile or like industries:</i>		
3809 91 10	--- Textile assistants mordanting agents	kg.	16%
3809 91 20	--- Textile assistants desizing agents	kg.	16%
3809 91 30	--- Textile assistants dispersing agents	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3809 91 40	--- Textile assistants emulsifying agents	kg.	16%
3809 91 50	--- Textile assistants hydro sulphite formaldehyde compound (rongalite or formusul)	kg.	16%
3809 91 60	--- Textile assistants—textile preservatives	kg.	16%
3809 91 70	--- Textile assistants water proofing agents	kg.	16%
3809 91 80	--- Prepared textile glazings, dressings and mordants	kg.	16%
3809 91 90	--- Other	kg.	16%
3809 92 00	-- Of a kind used in the paper or like industries	kg.	16%
3809 93	-- <i>Of a kind used in the leather or like industries :</i>		
3809 93 10	--- Fatty oil or pull up oil	kg.	16%
3809 93 90	--- Other	kg.	16%
3809 99 00	-- Other	kg.	16%
3810	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS		
3810 10	- <i>Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:</i>		
3810 10 10	--- Pickling preparations and other soldering, brazing or welding powders or pastes	kg.	16%
3810 10 20	--- Thermite portion for welding (alumina thermic heat generators)	kg.	16%
3810 10 90	--- Other	kg.	16%
3810 90	- <i>Other:</i>		
3810 90 10	--- Preparations of a kind used as cores or coatings for welding electrodes and rods	kg.	16%
3810 90 90	--- Other	kg.	16%
3811	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS		
	- <i>Anti-knock preparations:</i>		
3811 11 00	-- Based on lead compounds	kg.	16%
3811 19 00	-- Other	kg.	16%
	- <i>Additives for lubricating oils:</i>		
3811 21 00	-- Containing petroleum oils or oils obtained from bituminous minerals	kg.	16%
3811 29 00	-- Other	kg.	16%
3811 90 00	- Other	kg.	16%
3812	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDISING PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS		
3812 10 00	- Prepared rubber accelerators	kg.	16%
3812 20	- <i>Compound plasticisers for rubber or plastics:</i>		
3812 20 10	-- Phthalate plasticisers	kg.	16%
3812 20 90	--- Other	kg.	16%
3812 30	- <i>Anti-oxidising preparations and other compound stabilisers for rubber or plastics:</i>		
3812 30 10	--- Anti-oxidants for rubber	kg.	16%
3812 30 20	--- Softeners for rubber	kg.	16%
3812 30 30	--- Vulcanising agents for rubber	kg.	16%
3812 30 90	--- Other	kg.	16%
3813 00 00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>3814</b>	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS		
3814 00	- <i>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers:</i>		
3814 00 10	--- Organic composite solvents and thinners, not elsewhere specified or included	kg.	16%
3814 00 20	--- Prepared paint or varnish removers	kg.	16%
<b>3815</b>	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
	- <i>Supported catalysts:</i>		
3815 11 00	-- With nickel or nickel compounds as the active substance	kg.	16%
3815 12	-- <i>With precious metal or precious metal compounds as the active substance:</i>		
3815 12 10	--- Platinum or palladium catalysts with a base of activated carbon	kg.	16%
3815 12 90	--- Other	kg.	16%
3815 19 00	-- Other	kg.	16%
3815 90 00	- Other	kg.	16%
<b>3816 00 00</b>	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 3801	kg.	16%
<b>3817</b>	MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING 2707 OR 2902		
3817 00	- <i>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902:</i>		
	--- <i>Mixed alkylbenzenes:</i>		
3817 00 11	---- Linear alkylbenzenes	kg.	16%
3817 00 19	---- Other	kg.	16%
3817 00 20	--- Mixed alkylnaphthalenes	kg.	16%
<b>3818</b>	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS		
3818 00	- <i>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics:</i>		
3818 00 10	--- Undefined silicon wafers	kg.	16%
3818 00 90	--- Other	kg.	16%
<b>3819</b>	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS		
3819 00	- <i>Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals:</i>		
3819 00 10	--- Hydraulic brake fluids	kg.	16%
3819 00 90	--- Other	kg.	16%
<b>3820 00 00</b>	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	kg.	16%
<b>3821 00 00</b>	PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS	kg.	16%
<b>3822</b>	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 3002 OR 3006; CERTIFIED REFERENCE MATERIALS		
3822 00	- <i>Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- For medical diagnosis:		
3822 00 11	---- Pregnancy confirmation reagents	kg.	16%
3822 00 12	---- Reagents for diagnosing AIDS	kg.	16%
3822 00 19	---- Other	kg.	16%
3822 00 90	---- Other	kg.	16%
3823	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS		
	- Industrial monocarboxylic fatty acids; acid oils from refining:		
3823 11	-- Stearic acid:		
	--- Palm stearin:		
3823 11 11	---- Crude	kg.	16%
3823 11 12	---- RBD	kg.	16%
3823 11 19	---- Other	kg.	16%
3823 11 90	--- Other stearic acid or stearin	kg.	16%
3823 12 00	-- Oleic acid	kg.	16%
3823 13 00	-- Tall oil fatty acids	kg.	16%
3823 19 00	-- Other	kg.	16%
3823 70	- Industrial fatty alcohols:		
3823 70 10	--- Cetyl alcohol	kg.	16%
3823 70 20	--- Lauryl alcohol	kg.	16%
3823 70 30	--- Oleyl alcohol	kg.	16%
3823 70 40	--- Stearyl alcohol	kg.	16%
3823 70 90	--- Other	kg.	16%
3824	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED		
3824 10 00	- Prepared binders for foundry moulds or cores	kg.	16%
3824 20	- Naphthenic acids, their water-insoluble salts and their esters:		
3824 20 10	--- Copper naphthenate	kg.	16%
3824 20 20	--- Naphthenic acids	kg.	16%
3824 20 90	--- Other	kg.	16%
3824 30 00	- Non-agglomerated metal carbides mixed together or with metallic binders	kg.	16%
3824 40	- Prepared additives for cements, mortars or concretes:		
3824 40 10	--- Damp proof or water proof compounds	kg.	16%
3824 40 90	--- Other	kg.	16%
3824 50	- Non-refractory mortars and concretes:		
3824 50 10	--- Concretes ready to use known as "Ready-mix Concrete (RMC)"	kg.	Nil
3824 50 90	--- Other	kg.	16%
3824 60	- Sorbitol other than that of sub-heading 2905 44:		
3824 60 10	--- In aqueous solution	kg.	16%
3824 60 90	--- Other	kg.	16%
	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
3824 71	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine:		
3824 71 10	--- Containing ozone depleting substances	kg.	16%
3824 71 90	--- Other	kg.	16%
3824 79	-- Other:		
3824 79 10	--- Containing ozone depleting substances	kg.	16%
3824 79 90	--- Other	kg.	16%
3824 90	- Other:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- Ammoniacal gas liquors and spent oxide produced in coal gas purification, case hardening compound, heat transfer salts; mixture of diphenyl and diphenyl oxide as heat transfer medium, mixed polyethylene glycols; salts for curing or salting, surface tension reducing agents:		
3824 90 11 ----	Ammoniacal gas liquors and spent oxide produced in coal gas purification	kg.	16%
3824 90 12 ----	Case hardening compound	kg.	16%
3824 90 13 ----	Heat transfer salts	kg.	16%
3824 90 14 ----	Mixture of diphenyl and diphenyl oxide as heat transfer medium	kg.	16%
3824 90 15 ----	Mixed polyethylene glycols	kg.	16%
3824 90 16 ----	Salts for curing or salting	kg.	16%
3824 90 17 ----	Surface tension reducing agents	kg.	16%
	--- Electroplating salts; water treatment chemicals; ion exchanger; correcting fluid; precipitated silica and silica gel; oil well chemical:		
3824 90 21 ----	Electroplating salts	kg.	16%
3824 90 22 ----	Water treatment chemicals, ion exchanger (INN) such as permutits, zeolites	kg.	16%
3824 90 23 ----	Gramophone records making material	kg.	16%
3824 90 24 ----	Correcting fluid	kg.	16%
3824 90 25 ----	Precipitated silica and silica gel	kg.	16%
3824 90 26 ----	Oil well chemicals	kg.	16%
	--- Mixture containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine; ferrite powder; capacitor fluids - PCB type; dipping oil for treatment of grapes; Poly brominated biphenyls, poly chlorinated biphenyls, Poly chlorinated terphenyls, crocidolite; goods of a kind known as "hazardous waste"; phosphogypsum :		
3824 90 31 ----	Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine	kg.	16%
3824 90 32 ----	Ferrite powder	kg.	16%
3824 90 33 ----	Capacitor fluids - PCB type	kg.	16%
3824 90 34 ----	Dipping oil for treatment of grapes	kg.	16%
3824 90 35 ----	Poly brominated biphenyls, poly chlorinated biphenyls, poly chlorinated terphenyls, crocidolite	kg.	16%
3824 90 36 ----	Goods of a kind known as "hazardous waste"	kg.	16%
3824 90 37 ----	Phosphogypsum	kg.	16%
3824 90 90 ----	Other	kg.	16%
3825	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER		
3825 10 00 -	Municipal waste	kg.	
3825 20 00 -	Sewage sludge	kg.	
3825 30 00 -	Clinical waste	kg.	
	- Waste organic solvents:		
3825 41 00 --	Halogenated	kg.	16%
3825 49 00 --	Other	kg.	16%
3825 50 00 -	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<i>- Other wastes from chemical or allied industries:</i>			
3825 61 00	-- Mainly containing organic constituents	kg.	16%
3825 69 00	-- Other	kg.	16%
3825 90 00	- Other	kg.	16%



## SECTION VII

## PLASTICS AND ARTICLES THEREOF, RUBBER AND ARTICLES THEREOF

## NOTES

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

## CHAPTER 39

*Plastics and articles thereof*

## NOTES

1. Throughout this Schedule, the expression "plastics" means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout this Schedule any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:

(a) waxes of heading 2712 or 3404;

(b) separate chemically defined organic compounds (Chapter 29);

(c) heparin or its salts (heading 3001);

(d) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 16% of the weight of the solution (heading 3208); stamping foils of heading 3212;

(e) organic surface-active agents or preparation of heading 3402;

(f) resin gums or ester gums (heading 3806);

(g) diagnostic or laboratory reagents on a backing of plastics (heading 3822);

(h) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;

(i) saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading 4202;

(k) plaits, wickerwork or other articles of Chapter 46;

(l) wall coverings of heading 4814;

(m) goods of Section XI (textiles and textile articles);

(n) articles of Section XII (for example, footwear, headgear, umbrellas, sun

umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(o) imitation jewellery of heading 7117;

(p) articles of Section XVI (machines and mechanical or electrical appliances);

(q) parts of aircraft or vehicles of Section XVII;

(r) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(s) articles of Chapter 91 (for example, clock or watch cases);

(t) articles of Chapter 92 (for example, musical instruments or parts thereof);

(u) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(v) articles of Chapter 95 (for example, toys, games, sports requisites); or

(w) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth-pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

(a) liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced pressure distillation method is used (headings 3901 and 3902);

(b) resins, not highly polymerised, of the coumarone-indene type (heading 3911);

(c) other synthetic polymers with an average of at least 5 monomer units;

(d) silicones (heading 3910);

(e) resols (heading 3909) and other prepolymers.

4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings 3901 to 3914, the expression "primary forms" applies only to the following forms:

(a) liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).

8. For the purposes of heading 3917, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 3918, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 3920 and 3921, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 3925 applies only to the following articles, not being products covered by any of the earlier headings of Sub-Chapter II:

(a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300l;

(b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) gutters and fittings thereof;

(d) doors, windows and their frames and thresholds for doors;

(e) balconies, balustrades, fencing, gates and similar barriers;

(f) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;

(g) large scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and

(i) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

12. In headings 3920 and 3921, the expression "flexible" means an article which has a modulus of elasticity either in flexure or in tension of not over 700 kilograms per square centimeter at 23°C and 50 per cent. relative humidity when tested in accordance with the method of test for stiffness of plastics (ASTM Designation D-747-63), for flexural properties of plastics (ASTM Designation D-790-63), for tensile properties of plastics (ASTM Designation D-638-64T), or for tensile properties of thin plastic sheeting (ASTM Designation D-882-64T) and "rigid" means all articles other than 'flexible' as defined above.

13. Notwithstanding anything contained in Note 12 to this Chapter, in headings 3909, 3921, 3923, 3924, 3925 and 3926 "rigid polyurethane foam" means cellular polyurethane with compressive strength of 0.418 to 28.14 kg./Cm<sup>2</sup> and flexural strength of 1.05 to 28.14 kg./Cm<sup>2</sup> when tested in accordance with American Standard (Designation ASTM-D-2341).

14. For the purposes of headings 3919, 3920 and 3921, the expression "film" means sheetings of thickness not exceeding 0.25 millimetres.

15. For the purposes of this Chapter, "insulated ware" shall mean any multi-walled or multi-layered article intended to provide thermal insulation.

#### SUB-HEADING NOTES

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) where there is a sub-heading named "Other" in the same series:

(1) the designation in a sub-heading of a polymer by the prefix "poly" (e.g., polyethylene and polyamide -6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content;

(2) the copolymers named in sub-headings 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content;

(3) chemically modified polymer are to be classified in the sub-heading named "Other", provided that the chemically modified polymers are not more specifically covered by any other sub-heading;

(4) polymers not meeting (1), (2) or (3) above, are to be classified in the sub-heading, among the remaining sub-headings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared;

(b) where there is no sub-heading named "Other" in the same series:

(1) polymers are to be classified in the sub-heading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared;

(2) chemically modified polymers are to be classified in the sub-heading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions.

2. For the purposes of sub-heading 3920 43, the term "plasticisers" includes secondary plasticisers.



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>I. PRIMARY FORMS</b>			
<b>3901</b>	<b>POLYMERS OF ETHYLENE, IN PRIMARY FORMS</b>		
3901 10	- Polyethylene having a specific gravity of less than 0.94:		
3901 10 10	--- Linear low density polyethylene (LLDPE)	kg.	16%
3901 10 90	--- Other	kg.	16%
3901 20 00	- Polyethylene having a specific gravity of 0.94 or more	kg.	16%
3901 30 00	- Ethylene-vinyl acetate copolymers	kg.	16%
3901 90	- Other:		
3901 90 10	--- Linear medium density polyethylene (LMDPE)	kg.	16%
3901 90 90	--- Other	kg.	16%
<b>3902</b>	<b>POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS</b>		
3902 10 00	- Polypropylene	kg.	16%
3902 20 00	- Poly iso butylene	kg.	16%
3902 30 00	- Propylene copolymers	kg.	16%
3902 90 00	- Other	kg.	16%
<b>3903</b>	<b>POLYMERS OF STYRENE, IN PRIMARY FORMS</b>		
	- Polystyrene:		
3903 11 00	-- Expansible	kg.	16%
3903 19	-- Other:		
3903 19 10	--- Moulding Powder	kg.	16%
3903 19 90	--- Other	kg.	16%
3903 20 00	- Styrene-acrylonitrile (SAN) copolymers	kg.	16%
3903 30 00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	kg.	16%
	- Other:		
3903 90 10	--- Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	kg.	16%
3903 90 20	--- Brominated polystyrene, containing by weight 58% or more but not more than 71% of bromine, in one of the forms mentioned in Note 6(b) to this Chapter	kg.	16%
3903 90 90	--- Other	kg.	16%
<b>3904</b>	<b>POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS</b>		
3904 00	- Poly (vinyl chloride), not mixed with any other substances:		
3904 10 10	--- Binders for pigments	kg.	16%
3904 10 90	--- Other	kg.	16%
	- Other poly (vinyl chloride):		
3904 21	-- Non-plasticised:		
3904 21 10	--- Poly (vinyl chloride) resins	kg.	16%
3904 21 90	--- Other	kg.	16%
3904 22	-- Plasticised:		
3904 22 10	--- Poly (vinyl chloride) (PVC) Resins (emulsion grade)	kg.	16%
3904 22 90	--- Other	kg.	16%
3904 30	- Vinyl chloride-vinyl acetate copolymers:		
3904 30 10	--- Poly (vinyl derivatives)	kg.	16%
3904 30 90	--- Other	kg.	16%
3904 40 00	- Other Vinyl chloride copolymers	kg.	16%
	- Vinylidene chloride polymers:		
3904 50 10	--- Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometers or more but not more than 20 micrometers	kg.	16%
3904 50 90	--- Other	kg.	16%
	- Fluro-polymers:		
3904 61 00	-- Polytetrafluoroethylene	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	-- <i>Other:</i>		
3904 69 10	--- Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b) to this Chapter	kg.	16%
3904 69 90	--- Other	kg.	16%
3904 90 00	- Other	kg.	16%
3905	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS		
	- <i>Poly (vinyl acetate):</i>		
3905 12	--- <i>in aqueous dispersion:</i>		
3905 12 10	--- Poly (vinyl acetate) (PVA), moulding material	kg.	16%
3905 12 20	--- Poly (vinyl acetate) resins	kg.	16%
3905 12 90	--- Other	kg.	16%
3905 19	-- <i>Other:</i>		
3905 19 10	--- Poly (vinyl acetate) (PVA) moulding material	kg.	16%
3905 19 20	--- Poly (vinyl acetate) and resins	kg.	16%
3905 19 90	--- Other	kg.	16%
	- <i>vinyl acetate copolymers:</i>		
3905 21 00	-- In aqueous dispersion	kg.	16%
3905 29 00	-- Other	kg.	16%
3905 30 00	- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg.	16%
	- <i>Other:</i>		
3905 91 00	-- Copolymers	kg.	16%
3905 99	-- <i>Other:</i>		
3905 99 10	--- Poly (vinyl pyrrolidone) (p alcohol)	kg.	16%
3905 99 90	--- Other	kg.	16%
3906	ACRYLIC POLYMERS IN PRIMARY FORMS		
	- <i>Poly (methyl methacrylate):</i>		
3906 10 10	--- Binders for pigments or inks	kg.	16%
3906 10 90	--- Other	kg.	16%
3906 90	- <i>Other:</i>		
3906 90 10	--- Acrylic resins	kg.	16%
3906 90 20	--- Polyacrylate moulding powder	kg.	16%
3906 90 30	--- Copolymers of acrylonitrile	kg.	16%
3906 90 90	--- Other	kg.	16%
3907	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYLESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS		
3907 10 00	Polyacetals	kg.	16%
3907 20	- <i>Other polyethers:</i>		
3907 20 10	--- Poly (ether alcohols)	kg.	16%
3907 20 90	--- Other	kg.	16%
3907 30	- <i>Epoxy resins:</i>		
3907 30 10	--- Epoxy resins	kg.	16%
3907 30 90	--- Other	kg.	16%
3907 40 00	- Polycarbonates	kg.	16%
3907 50 00	- Alkyd resins	kg.	16%
3907 60	- <i>Poly (ethylene terephthalate):</i>		
3907 60 10	--- Having an intrinsic viscosity of less than 0.64 dl/g	kg.	16%
3907 60 20	--- Having an intrinsic viscosity of not less than 0.64 dl/g and not greater than 0.72 dl/g	kg.	16%
3907 60 90	--- Other (including clean, colourless grades)	kg.	16%
	- <i>Other polyesters:</i>		
3907 91	-- <i>Unsaturated:</i>		
3907 91 10	--- Maleic resins	kg.	16%
3907 91 20	--- Polyester or contract resins	kg.	16%
3907 91 30	--- Fumaric resins	kg.	16%
3907 91 40	--- Diallylphthalate resins	kg.	16%
3907 91 50	--- Poly (butylene terephthalate)	kg.	16%
3907 91 90	--- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3907 99	-- Other :		
3907 99 10	--- Diallylphthalate resins	kg.	16%
3907 99 20	--- Poly(butylene terephthalate)	kg.	16%
3907 99 90	--- Other	kg.	16%
3908	POLYAMIDES IN PRIMARY FORMS		
3908 10	- Polyamide -6, -11, -12, -6, 6, -6, 9, -6, 10 or -6,12:		
3908 10 10	--- Nylon moulding powder	kg.	16%
3908 10 90	--- Other	kg.	16%
3908 90	- Other :		
3908 90 10	--- Nylon moulding powder	kg.	16%
3908 90 20	--- Nylon in other primary forms	kg.	16%
3908 90 90	--- Other	kg.	16%
3909	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS		
3909 10	- Urea resins; thiourea resins :		
3909 10 10	--- Urea formaldehyde resins	kg.	16%
3909 10 90	--- Other	kg.	16%
3909 20	- Melamine resins:		
3909 20 10	--- Melamine formaldehyde resins	kg.	16%
3909 20 90	--- Other	kg.	16%
3909 30	- Other amino-resins:		
3909 30 10	--- Poly (phenylene oxide)	kg.	16%
3909 30 90	--- Other	kg.	16%
3909 40	- Phenolic resins :		
3909 40 10	--- Cresol formaldehyde oxide	kg.	16%
3909 40 20	--- Phenol formaldehyde resins	kg.	16%
3909 40 30	--- Alkyl phenol-formaldehyde resins	kg.	16%
3909 40 40	--- Ketonic resins	kg.	16%
3909 40 50	--- Phenoxi resins	kg.	16%
3909 40 60	--- Terpene phenolic resins	kg.	16%
3909 40 90	--- Other	kg.	16%
3909 50 00	- Polyurethanes	kg.	16%
3910	SILICONES IN PRIMARY FORMS		
3910 00	- Silicones in primary forms		
3910 00 10	--- Silicone resins	kg.	16%
3910 00 20	--- Silicone oil	kg.	16%
3910 00 90	--- Other	kg.	16%
3911	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS		
3911 10	- Petroleum resins, coumarone-indene or coumarone-indene resins and polyterpenes:		
3911 10 10	--- Coumarone-indene resins	kg.	16%
3911 10 90	--- Other	kg.	16%
3911 90	- Other :		
3911 90 10	--- Polysulphones	kg.	16%
3911 90 90	--- Other	kg.	16%
3912	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS		
3912 11	- Cellulose acetates :		
3912 11 11	--- Non-plasticised:		
3912 11 10	--- Cellulose acetate flakes	kg.	16%
3912 11 20	--- Cellulose acetate moulding powder	kg.	16%
3912 11 30	--- Cellulose acetobutyrate moulding powder	kg.	16%
3912 11 40	--- Cellulose nitrate, dynamic grade	kg.	16%
3912 11 90	--- Other	kg.	16%
3912 12	--- Plasticised :		
3912 12 10	--- Cellulose acetate flakes	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3912 12 20	--- Cellulose acetate moulding powder	kg.	16%
3912 12 30	--- Cellulose acetobutyrate moulding powder	kg.	16%
3912 12 90	--- Other	kg.	16%
3912 20	- Cellulose nitrates (including collodions):		
	- Non-plasticised:		
3912 20 11	---- Moulding powders	kg.	16%
3912 20 19	---- Other	kg.	16%
	--- Plasticised :		
3912 20 21	---- Moulding powders	kg.	16%
3912 20 29	---- Other	kg.	16%
	- Cellulose ethers:		
3912 31 00	-- Carboxymethyl cellulose and its salts	kg.	16%
3912 39	-- Other :		
	--- Non-plasticised:		
3912 39 11	---- Ethylcellulose	kg.	16%
3912 39 12	---- Methylcellulose	kg.	16%
3912 39 19	---- Other cellulose ethers	kg.	16%
	--- Plasticised:		
3912 39 21	---- Ethyl cellulose	kg.	16%
3912 39 22	---- Methyl cellulose	kg.	16%
3912 39 29	---- Other cellulose ethers	kg.	16%
3912 90	- Other:		
3912 90 10	--- Cellulose propionate and aceto propionate, non-plasticised	kg.	16%
3912 90 20	--- Viscose sponge	kg.	16%
3912 90 90	--- Other	kg.	16%
3913	NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS		
3913 10	- Alginic acid, its salts and esters :		
3913 10 10	--- Sodium alginate	kg.	16%
3913 10 90	--- Other	kg.	16%
3913 90	- Other :		
	--- Chemical derivatives of natural rubber:		
3913 90 11	---- Chlorinated rubber	kg.	16%
3913 90 19	---- Other	kg.	16%
3913 90 20	--- Hardened proteins (such as hardened casein, gelatin)	kg.	16%
3913 90 30	--- Dextran	kg.	16%
3913 90 90	--- Other	kg.	16%
3914	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 3901 TO 3913, IN PRIMARY FORMS		
3914 00	- Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms:		
3914 00 10	--- Ion-exchangers of the condensation, polycondensation or polyaddition type	kg.	16%
3914 00 20	--- Ion-exchangers of polymerisation or co-polymerisation type	kg.	16%
3914 00 90	--- Other	kg.	16%
	II. -WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
3915	WASTE, PARINGS AND SCRAP, OF PLASTICS		
3915 10 00	- Of polymers of ethylene	kg.	16%
3915 20 00	- Of polymers of styrene	kg.	16%
3915 30	- Of polymers of vinyl chloride:		
3915 30 10	--- Of copolymers of vinyl chloride	kg.	16%
3915 30 90	--- Other	kg.	16%
3915 90	- Of other plastics :		
3915 90 10	--- Of polypropylene	kg.	16%
	--- Of polymers of vinyl acetate :		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3915 90 21	---- Of copolymers of vinyl acetate	kg.	16%
3915 90 29	---- Other	kg.	16%
3915 90 30	--- Of acrylic polymers and methacrylic copolymers	kg.	16%
	--- Of alkyds, polyesters and epoxide resins :		
3915 90 41	---- Of alkyds and polyesters	kg.	16%
3915 90 42	---- Of pet bottles	kg.	16%
3915 90 49	---- Of epoxide resins	kg.	16%
3915 90 50	--- Of polyamides	kg.	16%
	--- Of amino resins; phenolic resins and polyurethanes :		
3915 90 61	---- Of phenoplast	kg.	16%
3915 90 62	---- Of aminoplast	kg.	16%
3915 90 63	---- Of polyurethanes	kg.	16%
	--- Of cellulose and its chemical derivatives:		
3915 90 71	---- Of regenerated cellulose	kg.	16%
3915 90 72	---- Cellulose plastic waste such as cellulose nitrate film scrap non-plasticised	kg.	16%
3915 90 73	---- Cellulose plastic waste such as cellulose nitrate film scrap plasticised	kg.	16%
3915 90 74	---- Cellulose plastic waste such as cellulose acetate film scrap non-plasticised	kg.	16%
3915 90 75	---- Cellulose plastic waste such as cellulose acetate film scrap plasticised	kg.	16%
3915 90 90	--- Other	kg.	16%
3916	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS		
3916 10	- Of polymers of ethylene:		
3916 10 10	--- Rods of polyethylene	kg.	16%
3916 10 20	--- Canes	kg.	Nil
3916 10 90	--- Other	kg.	16%
3916 20	- Of polymers of vinyl chloride:		
	--- Of poly (vinyl chloride) copolymers :		
3916 20 11	---- Canes	kg.	Nil
3916 20 19	---- Other	kg.	16%
	--- Other:		
3916 20 91	---- Canes	kg.	Nil
3916 20 99	---- Other	kg.	16%
3916 90	- Of other plastics :		
3916 90 10	--- Canes	kg.	Nil
	--- Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers :		
3916 90 21	---- Of phenoplast	kg.	16%
3916 90 22	---- Of aminoplast	kg.	16%
3916 90 23	---- Of alkyds and polysters	kg.	16%
3916 90 24	---- Of polyamides	kg.	16%
3916 90 25	---- Of polyurethanes	kg.	16%
3916 90 26	---- Of epoxide-resins (including waste and scrap)	kg.	16%
3916 90 27	---- Of polypropylene	kg.	16%
3916 90 28	---- Of acrylic methacrylic and acrylomethacrylic polymers	kg.	16%
	--- Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate:		
3916 90 31	---- Of polymerisation and copolymerisation products of polystyrene	kg.	16%
3916 90 32	---- Of polymethyl methacrylate	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3916 90 40	--- Of regenerated cellulose	kg.	16%
3916 90 50	--- Of cellulose nitrate and celluloid, whether or not plasticised	kg.	16%
3916 90 60	--- Of vulcanized fibre	kg.	16%
3916 90 70	--- Of cellulose acetate and acetate butyrate, whether or not plasticised	kg.	16%
3916 90 80	--- Of vinyl plastic	kg.	16%
3916 90 90	--- Of other polymerisation and copolymerisation products	kg.	16%
3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS - <i>Artificial guts (sausage casings) of hardened protein or of cellulosic materials:</i>		
3917 10 10	--- Of hardened protein	kg.	16%
3917 10 20	--- Of cellulosic materials - <i>Tubes, pipes and hoses, rigid:</i>	kg.	16%
3917 21	-- <i>Of polymers of ethylene:</i>		
3917 21 10	--- Tubes of polyethylene	kg.	16%
3917 21 90	--- Other	kg.	16%
3917 22 00	-- Of polymers of propylene	kg.	16%
3917 23	-- <i>Of polymers of vinyl chloride :</i>		
3917 23 10	--- Seamless tubes	kg.	16%
3917 23 90	--- Other	kg.	16%
3917 29	-- <i>Of other plastics :</i>		
3917 29 10	--- Seamless tubes of copolymers of vinyl acetate and vinyl chloride	kg.	16%
3917 29 20	--- Seamless tubes of polymers and copolymers of polystyrene	kg.	16%
3917 29 30	--- Tubes of cellulose nitrate and celluloid, whether or not plasticised	kg.	16%
3917 29 40	--- Tubes of cellulose acetate or acetate butyrate	kg.	16%
3917 29 50	--- Tubes of vinyl plastics	kg.	16%
3917 29 90	--- Other - <i>Other tubes, pipes and hoses:</i>	kg.	16%
3917 31 00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa -- <i>Other, not reinforced or otherwise combined with other materials, without fittings:</i>	kg.	16%
3917 32 10	--- Of condensation or rearrangement polymerisation products, whether or not chemically modified	kg.	16%
3917 32 20	--- Of addition polymerisation products	kg.	16%
3917 32 90	--- Other	kg.	16%
3917 33 00	-- Other, not reinforced or otherwise combined with other materials, with fittings	kg.	16%
3917 39	-- <i>Other:</i>		
3917 39 10	--- Of condensation or rearrangement polymerisation products, whether or not chemically modified	kg.	16%
3917 39 20	--- Of addition polymerisation products	kg.	16%
3917 39 90	--- Other	kg.	16%
3917 40 00	- Fittings	kg.	16%
3918	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER - <i>Of polymers of vinyl chloride:</i>		
3918 10	- <i>Of polymers of vinyl chloride:</i>		
3918 10 10	--- Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	kg.	16%
3918 10 90	--- Other	kg.	16%
3918 90	- <i>Of other plastics :</i>		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3918 90 10	--- Floor coverings of linotype	kg.	16%
3918 90 20	--- Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	kg.	16%
3918 90 90	--- Other	kg.	16%
3919	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS		
3919 10 00	- In rolls of width not exceeding 20 cm	kg.	16%
3919 90	- Other :		
3919 90 10	--- Plastic stickers, whether or not printed, embossed, or impregnated	kg.	16%
3919 90 20	--- Cellulose adhesive tape	kg.	16%
3919 90 90	--- Other	kg.	16%
3920	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS		
3920 10	- Of polymers of ethylene:		
	--- Sheets of polyethylene:		
3920 10 11	---- Rigid, plain	kg.	16%
3920 10 12	---- Flexible, plain	kg.	16%
3920 10 19	---- Other	kg.	16%
	--- Other :		
3920 10 91	---- Rigid, plain	kg.	16%
3920 10 92	---- Flexible, plain	kg.	16%
3920 10 99	---- Other	kg.	16%
3920 20	- Of polymers of propylene:		
3920 20 10	--- Rigid, plain	kg.	16%
3920 20 20	--- Flexible, plain	kg.	16%
3920 20 90	--- Other	kg.	16%
3920 30	- Of polymers of styrene :		
3920 30 10	--- Rigid, plain	kg.	16%
3920 30 20	--- Flexible, plain	kg.	16%
3920 30 90	--- Other	kg.	16%
	- Of polymers of vinyl chloride:		
3920 43 00	-- Containing by weight not less than 6% of plasticisers	kg.	16%
3920 49 00	-- Other	kg.	16%
	- Of acrylic polymers:		
3920 51	-- Of poly (methyl methacrylate):		
	--- Sheets :		
3920 51 11	---- Rigid, plain	kg.	16%
3920 51 12	---- Flexible, plain	kg.	16%
3920 51 19	---- Other	kg.	16%
	--- Other :		
3920 51 91	---- Rigid, plain	kg.	16%
3920 51 92	---- Flexible, plain	kg.	16%
3920 51 99	---- Other	kg.	16%
3920 59	-- Other :		
	--- Polyacrylate sheets:		
3920 59 11	---- Rigid, plain	kg.	16%
3920 59 12	---- Flexible, plain	kg.	16%
3920 59 19	---- Other	kg.	16%
	--- Other :		
3920 59 91	---- Rigid, plain	kg.	16%
3920 59 92	---- Flexible, plain	kg.	16%
3920 59 99	---- Other	kg.	16%
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :		
3920 61	-- Of polycarbonates :		
3920 61 10	--- Rigid, plain	kg.	16%
3920 61 20	--- Flexible, plain	kg.	16%

Tariff-Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3920 61 90	--- Other	kg.	16%
3920 62	-- <i>Of poly (ethylene terephthalate):</i>		
3920 62 10	--- Rigid, plain	kg.	16%
3920 62 20	--- Flexible, plain	kg.	16%
3920 62 90	--- Other	kg.	16%
3920 63	-- <i>Of unsaturated polyesters :</i>		
3920 63 10	--- Rigid, plain	kg.	16%
3920 63 20	--- Flexible, plain	kg.	16%
3920 63 90	--- Other	kg.	16%
3920 69	-- <i>Of other polyesters :</i>		
	--- <i>Packaging film:</i>		
3920 69 11	---- Rigid, plain	kg.	16%
3920 69 12	---- Flexible, plain	kg.	16%
3920 69 19	---- Other	kg.	16%
	--- <i>Sun and/or dust control film :</i>		
3920 69 21	---- Rigid, plain	kg.	16%
3920 69 22	---- Flexible, plain	kg.	16%
3920 69 29	---- Other	kg.	16%
	--- <i>Other film :</i>		
3920 69 31	---- Rigid, plain	kg.	16%
3920 69 32	---- Flexible, plain	kg.	16%
3920 69 39	---- Other	kg.	16%
	--- <i>Other :</i>		
3920 69 91	---- Rigid, plain	kg.	16%
3920 69 92	---- Flexible, plain	kg.	16%
3920 69 99	---- Other	kg.	16%
	- <i>Of cellulose or its chemical derivatives:</i>		
3920 71	-- <i>Of regenerated cellulose:</i>		
	--- <i>Cello phane transparent:</i>		
3920 71 11	---- Film	kg.	16%
3920 71 19	---- Other	kg.	16%
	--- <i>Sheets of cellulose nitrate and celluloid, whether or not plasticized :</i>		
3920 71 21	---- Plain	kg.	16%
3920 71 29	---- Other	kg.	16%
	--- <i>Other :</i>		
3920 71 91	---- Rigid, plain	kg.	16%
3920 71 92	---- Flexible, plain	kg.	16%
3920 71 99	---- Other	kg.	16%
3920 72	-- <i>Of vulcanised fibre :</i>		
3920 72 10	--- Rigid, plain	kg.	16%
3920 72 20	--- Flexible, plain	kg.	16%
3920 72 90	--- Other	kg.	16%
3920 73	-- <i>Of cellulose acetate:</i>		
	--- <i>Sheet of cellulose acetate, non-plasticized:</i>		
3920 73 11	---- Rigid, plain	kg.	16%
3920 73 12	---- Flexible, plain	kg.	16%
3920 73 19	---- Other	kg.	16%
	--- <i>Sheets of cellulose acetate, plasticized :</i>		
3920 73 21	---- Rigid, plain	kg.	16%
3920 73 22	---- Flexible, plain	kg.	16%
3920 73 29	---- Other	kg.	16%
	--- <i>Other :</i>		
3920 73 91	---- Rigid, plain	kg.	16%
3920 73 92	---- Flexible, plain	kg.	16%
3920 73 99	---- Other	kg.	16%
3920 79	-- <i>Of other cellulose derivatives :</i>		
	--- <i>Sheets of cellulose nitrate and celluloid, whether or not plasticized :</i>		
3920 79 11	---- Rigid, plain	kg.	16%
3920 79 12	---- Flexible, plain	kg.	16%
3920 79 19	---- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- Other :		
3920 79 91	---- Rigid, plain	kg.	16%
3920 79 92	---- Flexible, plain	kg.	16%
3920 79 99	---- Other	kg.	16%
3920 91	- Of other plastics:		
	--- Of poly (vinyl butyral):		
3920 91 11	---- Rigid, plain	kg.	16%
3920 91 12	---- Flexible, plain	kg.	16%
3920 91 19	---- Other	kg.	16%
3920 92	-- Of polyamides:		
	--- Poly (amide fluoride) film:		
3920 92 11	---- Rigid, plain	kg.	16%
3920 92 12	---- Flexible, plain	kg.	16%
3920 92 19	---- Other	kg.	16%
	--- Other :		
3920 92 91	---- Rigid, plain	kg.	16%
3920 92 92	---- Flexible, plain	kg.	16%
3920 92 99	---- Other	kg.	16%
3920 93	-- Of amino-resins :		
3920 93 10	---- Rigid, plain	kg.	16%
3920 93 20	---- Flexible, plain	kg.	16%
3920 93 90	---- Other	kg.	16%
3920 94	-- Of phenolic resins :		
3920 94 10	---- Rigid, plain	kg.	16%
3920 94 20	---- Flexible, plain	kg.	16%
3920 94 90	---- Other	kg.	16%
3920 99	--- Of other plastics:		
	--- Plates, sheets, film, foil and strip of poly (vinyl acetate) :		
3920 99 11	---- Rigid, plain	kg.	16%
3920 99 12	---- Flexible, plain	kg.	16%
3920 99 19	---- Other	kg.	16%
	--- Film, sheets, strip of vinyl plastics :		
3920 99 21	---- Rigid, plain	kg.	16%
3920 99 22	---- Flexible, plain	kg.	16%
3920 99 29	---- Other	kg.	16%
	--- Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate :		
3920 99 31	---- Rigid, plain	kg.	16%
3920 99 32	---- Flexible, plain	kg.	16%
3920 99 39	---- Other	kg.	16%
	--- Sheet of poly (tetrafluoro-ethylene) (PTFE):		
3920 99 41	---- Rigid, plain	kg.	16%
3920 99 42	---- Flexible, plain	kg.	16%
3920 99 49	---- Other	kg.	16%
	--- Retro reflective sheeting:		
3920 99 51	---- Rigid, plain	kg.	16%
3920 99 52	---- Flexible, plain	kg.	16%
3920 99 59	---- Other	kg.	16%
3920 99 60	---- Clicking boards for leather machinery	kg.	16%
	--- Other :		
3920 99 91	---- Rigid, plain	kg.	16%
3920 99 92	---- Flexible, plain	kg.	16%
3920 99 99	---- Other	kg.	16%
3921	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS		
	- Cellular :		
3921 11 00	-- Of polymers of styrene	kg.	16%
3921 12 00	-- Of polymers of vinyl chloride	kg.	16%
3921 13	-- Of polyurethanes:		
3921 13 10	---- Flexible	kg.	16%
3921 13 90	---- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3921 14 00	-- Of regenerated cellulose	kg.	16%
3921 19 00	-- Of other plastics	kg.	16%
3921 90	- Other :		
3921 90 10	--- Thermocol	kg.	16%
	--- Of polymers of vinyl chloride :		
3921 90 21	---- Rigid, lacquered	kg.	16%
3921 90 22	---- Flexible, lacquered	kg.	16%
3921 90 23	---- Rigid, metallised	kg.	16%
3921 90 24	---- Flexible, metallised	kg.	16%
3921 90 25	---- Rigid, laminated	kg.	16%
3921 90 26	---- Flexible, laminated	kg.	16%
3921 90 29	---- Other	kg.	16%
	--- Of regenerated cellulose :		
3921 90 31	---- Rigid, lacquered	kg.	16%
3921 90 32	---- Flexible, lacquered	kg.	16%
3921 90 33	---- Rigid, metallised	kg.	16%
3921 90 34	---- Flexible, metallised	kg.	16%
3921 90 35	---- Rigid, laminated	kg.	16%
3921 90 36	---- Flexible, laminated	kg.	16%
3921 90 39	---- Other	kg.	16%
	--- Other :		
3921 90 91	---- Rigid, lacquered	kg.	16%
3921 90 92	---- Flexible, lacquered	kg.	16%
3921 90 93	---- Rigid, metallised	kg.	16%
3921 90 94	---- Flexible, metallised	kg.	16%
3921 90 95	---- Rigid, laminated	kg.	16%
3921 90 96	---- Flexible, laminated	kg.	16%
3921 90 99	---- Other	kg.	16%
3922	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS		
3922 10 00	- Baths, shower-baths, sinks and wash-basins	kg.	16%
3922 20 00	- Lavatory seats and covers	kg.	16%
3922 90 00	- Other	kg.	16%
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS		
3923 10	- Boxes, cases, crates and similar articles:		
3923 10 10	--- Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles	kg.	16%
3923 10 20	--- Watch-box, jewellery box and similar containers of plastics	kg.	16%
3923 10 30	--- Insulated ware	kg.	16%
3923 10 40	--- Packing for accommodating connectors	kg.	16%
3923 10 90	--- Other	kg.	16%
	- Sacks and bags (including cones)		
3923 21 00	-- Of polymers of ethylene	kg.	16%
3923 29	-- Of other plastics:		
3923 29 10	--- Of poly (vinyl chloride)	kg.	16%
3923 29 90	--- Other	kg.	16%
3923 30	- Carboys, bottles, flasks and similar articles:		
3923 30 10	--- Insulated ware	kg.	16%
3923 30 90	--- Other	kg.	16%
3923 40 00	- Spools, cops, bobbins and similar supports	kg.	16%
3923 50	- Stoppers, lids, caps and other closures :		
3923 50 10	--- Caps and closures for bottles	kg.	16%
3923 50 90	--- Other	kg.	16%
3923 90	- Other :		
3923 90 10	--- Insulated ware	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3923 90 20	--- Aseptic bags	kg.	16%
3923 90 90	--- Other	kg.	16%
3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS		
3924 10	- <i>Tableware and kitchenware :</i>		
3924 10 10	--- Insulated ware	kg.	16%
3924 10 90	--- Other	kg.	16%
3924 90	- <i>Other :</i>		
3924 90 10	--- Toilet articles	kg.	16%
3924 90 20	--- Insulated ware	kg.	16%
3924 90 90	--- Other	kg.	16%
3925	BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
3925 10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg.	16%
3925 20 00	- Doors, windows and their frames and thresholds for doors	kg.	16%
3925 30 00	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg.	16%
3925 90	- <i>Other :</i>		
3925 90 10	--- Of polyurethane	kg.	16%
3925 90 90	--- Other	kg.	16%
3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914		
3926 10	- <i>Office or school supplies:</i>		
	--- <i>Office supplies of a kind classified as stationery other than pins, clips, and writing instruments :</i>		
3926 10 11	---- Of polyurethane foam	kg.	16%
3926 10 19	---- Other	kg.	16%
	--- <i>Other :</i>		
3926 10 91	---- Of polyurethane foam	kg.	16%
3926 10 99	---- Other	kg.	16%
3926 20	- <i>Articles of apparel and clothing accessories (including gloves, mittens and mitts) :</i>		
	--- <i>Gloves:</i>		
3926 20 11	---- Disposable	kg.	16%
3926 20 19	---- Non-disposable	kg.	16%
	--- <i>Aprons :</i>		
3926 20 21	---- Of polyurethane foam	kg.	16%
3926 20 29	---- Other	kg.	16%
	--- <i>Plastic stickers for garments :</i>		
3926 20 31	---- Of polyurethane foam	kg.	16%
3926 20 39	---- Other	kg.	16%
	--- <i>Collar stays, patties, butterfly, shoulder-pads and other stays :</i>		
3926 20 41	---- Of polyurethane foam	kg.	16%
3926 20 49	---- Other	kg.	16%
	--- <i>Other :</i>		
3926 20 91	---- Of polyurethane foam	kg.	16%
3926 20 99	---- Other	kg.	16%
3926 30	- <i>Fittings for furniture, coach work or the like :</i>		
3926 30 10	--- Of polyurethane foam	kg.	16%
3926 30 90	--- Other	kg.	16%
3926 40	- <i>Statuettes and other ornamental articles :</i>		
	--- <i>Bangles :</i>		
3926 40 11	---- Of polyurethane foam	kg.	16%
3926 40 19	---- Other	kg.	16%
	--- <i>Beads :</i>		
3926 40 21	---- Of polyurethane foam	kg.	16%
3926 40 29	---- Other	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- Statuettes :		
3926 40 31	---- Of polyurethane foam	kg.	16%
3926 40 39	---- Other	kg.	16%
	--- Table and other household articles (including hotel and restaurant) for decoration :		
3926 40 41	---- Of polyurethane foam	kg.	16%
3926 40 49	---- Other	kg.	16%
	--- Decorative sheets :		
3926 40 51	---- Of polyurethane foam	kg.	16%
3926 40 59	---- Other	kg.	16%
3926 40 60	--- Sequine	kg.	16%
	--- Other :		
3926 40 91	---- Of polyurethane foam	kg.	16%
3926 40 99	---- Other	kg.	16%
3926 90	- Other :		
3926 90 10	--- PVC belt conveyor	kg.	16%
	--- Couplers, packing rings, O rings and the like:		
3926 90 21	---- Of polyurethane foam	kg.	16%
3926 90 29	---- Other	kg.	16%
	--- Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts:		
3926 90 31	---- Of polyurethane foam	kg.	16%
3926 90 39	---- Other	kg.	16%
	--- Rings, buckles, tacks, washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products; patterns for leather foot wear, leather garments and leather goods:		
3926 90 41	---- Of polyurethane foam	kg.	16%
3926 90 49	---- Other	kg.	16%
	--- Retroreflective sheeting of other than of heading 3920 :		
3926 90 51	---- Of polyurethane foam	kg.	16%
3926 90 59	---- Other	kg.	16%
	--- Hangers :		
3926 90 61	---- Of polyurethane foam	kg.	16%
3926 90 69	---- Other	kg.	16%
	--- Plastic or nylon tipped hammers; insulating liner of nylon, HDPE :		
3926 90 71	---- Of polyurethane foam	kg.	16%
3926 90 79	---- Other	kg.	16%
3926 90 80	--- Polypropylene articles, not elsewhere specified or included	kg.	16%
	--- Other:		
3926 90 91	---- Of polyurethane foam	kg.	16%
3926 90 99	---- Other	kg.	16%

## CHAPTER 40

*Rubber and articles thereof*

## NOTES

1. Except where the context otherwise requires, throughout this Schedule, the expression "rubber" means the following products, whether or not vulcanised or hard:

natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover:

- (a) goods of Section XI (textiles and textile articles);
- (b) footwear or parts thereof of Chapter 64;
- (c) headgear or parts thereof (including bathing caps) of Chapter 65;
- (d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
- (e) articles of Chapter 90, 92, 94 or 96; or
- (f) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 4011 to 4013).

3. In headings 4001 to 4003 and 4005, the expression "primary forms" applies only to the following forms:

- (a) liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
- (b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading 4002, the expression "synthetic rubber" applies to:

(a) unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) thioplasts (TM); and

(c) natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. (a) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);

(b) the presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following:

heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), anti-oxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, vulcanised, viscosity-control agents; or similar special-purpose additives.

6. For the purposes of heading 4004, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 4008.

8. Heading 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 4001, 4002, 4003, 4005 and 4008, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 4008, the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

#### SUPPLEMENTARY NOTES

1. For the purposes of headings 4009 and 4010, while calculating the percentage of rubber compound contents, the weight of canvas, yarn, metallic wires, washers, rivets and the like, where such products, form integral part of ingredient of such rubber products, shall be taken into account, but the weight of metallic fitments and surface finishing necessary to make the belting and tubing suitable for particular end uses, shall be ignored.

2. Tariff item 4008 21 10 shall also apply to "plates", "sheets", and "strips", whether or not cut to shape and surface-worked or further worked so as to render them fit for resoling or repairing or re-treading of rubber tyres.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4001	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP		
4001 10	- Natural rubber latex, whether or not pre-vulcanised :		
4001 10 10	--- Prevulcanised	kg.	Nil
4001 10 20	--- Other than prevulcanised	kg.	Nil
	- Natural rubber in other forms :		
4001 21 00	-- Smoked sheets	kg.	Nil
4001 22 00	-- Technically specified natural rubber (TSNR)	kg.	Nil
4001 29	-- Other :		
4001 29 10	--- Hevea	kg.	Nil
4001 29 20	--- Pale crepe	kg.	Nil
4001 29 30	--- Estate brown crepe	kg.	Nil
4001 29 40	--- Oil extended natural rubber	kg.	Nil
4001 29 90	--- Other	kg.	Nil
4001 30 00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg.	Nil
4002	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING 4001 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP		
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :		
4002 11 00	-- Latex	kg.	16%
4002 19	-- Other :		
4002 19 10	--- Oil extended styrene butadiene rubber	kg.	16%
4002 19 20	--- Styrene butadiene rubber with styrene content exceeding 50%	kg.	16%
4002 19 30	--- Styrene butadiene styrene oil bound copolymer	kg.	16%
4002 19 90	--- Other	kg.	16%
4002 20 00	- Butadiene rubber (BR)	kg.	16%
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :		
4002 31 00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg.	16%
4002 39 00	-- Other	kg.	16%
	- Chlorprene (Chlorobutadiene) rubber (CR) :		
4002 41 00	-- Latex	kg.	16%
4002 49 00	-- Other	kg.	16%
	- Acrylonitrile-butadiene rubber (NBR) :		
4002 51 00	-- Latex	kg.	16%
4002 59 00	-- Other	kg.	16%
4002 60 00	- Isoprene rubber (IR)	kg.	16%
4002 70 00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg.	16%
4002 80	- Mixtures of any product of heading 4001 with any product of this heading :		
4002 80 10	--- Latex	kg.	16%
4002 80 20	--- Chemically modified form of natural rubber including graft rubber	kg.	16%
4002 80 90	--- Other	kg.	16%
	- Other :		
4002 91 00	-- Latex	kg.	16%
4002 99	-- Other	kg.	16%
4002 99 10	--- Factice (rubber substitute derived from oil)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4002 99 20	--- Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	kg.	16%
4002 99 90	--- Other	kg.	16%
4003 00 00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	kg.	16%
4004 00 00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	kg.	16%
4005	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP		
4005 10 00	- Compounded with carbon black or silica	kg.	16%
4005 20	- Solutions; dispersions other than those of sub-heading 4005 10 :		
4005 20 10	--- Can sealing compound	kg.	16%
4005 20 90	--- Other	kg.	16%
4005 91	- Other :		
4005 91 10	-- Plates, sheets and strip:		
4005 91 10	--- Hospital sheeting	kg.	16%
4005 91 90	--- Other	kg.	16%
4005 99	-- Other :		
4005 99 10	--- Granules of unvulcanised natural or synthetic rubber, compounded, ready for vulcanisation	kg.	16%
4005 99 90	--- Other	kg.	16%
4006	OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER		
4006 10 00	- "Camel-back" strips for retreading rubber tyres	kg.	16%
4006 90	- Other:		
4006 90 10	--- Thread, not covered	kg.	16%
4006 90 90	--- Other	kg.	16%
4007	VULCANISED RUBBER THREAD AND CORD		
4007 00	- Vulcanised rubber thread and cord:		
4007 00 10	--- Thread, not covered	kg.	16%
4007 00 20	--- Cord, not covered	kg.	16%
4007 00 90	--- Other	kg.	16%
4008	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER		
4008 11	- Of cellular rubber :		
4008 11 10	-- Plates, sheets and strip :		
4008 11 10	--- Of micro-cellular rubber	kg.	16%
4008 11 90	--- Other	kg.	16%
4008 19	-- Other:		
4008 19 10	--- Blocks of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	Nil
4008 19 90	--- Other	kg.	16%
4008 21	- Of non-cellular rubber:		
4008 21 10	-- Plates, sheets and strip :		
4008 21 10	--- Used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	Nil
4008 21 20	--- For resoling or repairing or retreading rubber tyres	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4008 21 90	--- Other	kg.	16%
4008 29	-- Other :		
4008 29 10	--- Rubber sheets and resin rubber sheets for soles and heels	kg.	16%
4008 29 20	--- Blocks used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	Nil
4008 29 30	--- Latex foam sponge	kg.	16%
4008 29 40	--- Tread rubber and tread packing strip for resoling or repairing or retreading rubber tyres	kg.	16%
4008 29 90	--- Other	kg.	16%
4009	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES)		
	- Not reinforced or otherwise combined with other materials:		
4009 11 00	-- Without fittings	kg.	16%
4009 12 00	-- With fittings	kg.	16%
	- Reinforced or otherwise combined only with metal:		
4009 21 00	-- Without fittings	kg.	16%
4009 22 00	-- With fittings	kg.	16%
	- Reinforced or otherwise combined only with textile materials:		
4009 31 00	-- Without fittings	kg.	16%
4009 32 00	-- With fittings	kg.	16%
	- Reinforced or otherwise combined with other materials:		
4009 41 00	-- Without fittings	kg.	16%
4009 42 00	-- With fittings	kg.	16%
4010	CONVEYOR OR TRANSMISSION BELTS OR BELTING OF VULCANISED RUBBER		
	- Conveyor belts or belting :		
4010 11	-- Reinforced only with metal:		
4010 11 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%
4010 11 90	--- Other	kg.	16%
4010 12	-- Reinforced only with textile materials :		
4010 12 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%
4010 12 90	--- Other	kg.	16%
4010 13	-- Reinforced only with plastics :		
4010 13 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%
4010 13 90	--- Other	kg.	16%
4010 19	-- Other :		
4010 19 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%
4010 19 90	--- Other	kg.	16%
	- Transmission belts or belting :		
4010 31	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:		
4010 31 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4010 31 90	--- Other	kg.	16%
4010 32	-- <i>Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:</i>		
4010 32 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%
4010 32 90	--- Other	kg.	16%
4010 33	-- <i>Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:</i>		
4010 33 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%
4010 33 90	--- Other	kg.	16%
4010 34	-- <i>Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:</i>		
4010 34 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%
4010 34 90	--- Other	kg.	16%
4010 35	-- <i>Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm:</i>		
4010 35 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%
4010 35 90	--- Other	kg.	16%
4010 36	-- <i>Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm:</i>		
4010 36 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%
4010 36 90	--- Other	kg.	16%
4010 39	-- <i>Other :</i>		
	--- <i>Where the rubber compound content is less than 25% by weight:</i>		
4010 39 11	---- Endless flat belt	kg.	16%
4010 39 12	---- Ply belting	kg.	16%
4010 39 19	---- Other	kg.	16%
	--- <i>Other:</i>		
4010 39 91	---- Endless flat belt	kg.	16%
4010 39 92	---- Ply belting	kg.	16%
4010 39 99	---- Other	kg.	16%
4011	NEW PNEUMATIC TYRES, OF RUBBER		
4011 10	- <i>Of a kind used on motor cars (including station wagons and racing cars):</i>		
4011 10 10	--- Radials	u	16%
4011 10 90	--- Other	u	16%
4011 20	- <i>Of a kind used on buses or lorries:</i>		
4011 20 10	--- Radials	u	16%
4011 20 90	--- Other	u	16%
4011 30 00	- <i>Of a kind used on aircraft</i>	u	16%
4011 40	- <i>Of a kind used on motor cycles :</i>		
4011 40 10	--- For motor cycles	u	16%
4011 40 20	--- For motor scooters	u	16%
4011 40 90	--- Other	u	16%
4011 50	- <i>Of a kind used on bicycles :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4011 50 10	--- Multi-cellular polyurethane (MCP) tubeless tyres	u	16%
4011 50 90	--- Other, having a "herring-bone" or similar tread	u	16%
	- Other, having a "herring-bone" or similar tread:		
4011 61 00	-- Of a kind used on agricultural or forestry vehicles and machines	u	16%
4011 62 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	16%
4011 63 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	16%
4011 69 00	-- Other	u	16%
	- Other:		
4011 92 00	-- Of a kind used on agricultural or forestry vehicles and machines	u	16%
4011 93 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	16%
4011 94 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	16%
4011 99 00	-- Other	u	16%
4012	RETREADED OR USED PNEUMATIC TYRES OF RUBBER, SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER		
	- Retreaded tyres:		
4012 11 00	-- Of a kind used on motor cars (including station wagons and racing cars)	u	
4012 12 00	-- Of a kind used on buses or lorries	u	
4012 13 00	-- Of a kind used on aircraft	u	
4012 19	-- Other:		
4012 19 10	--- For two wheelers	u	
4012 19 90	--- Other	u	
4012 20	- Used pneumatic tyres:		
4012 20 10	--- For buses, lorries and earth moving equipments including light commercial vehicles	u	
4012 20 20	--- For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles	u	
4012 20 90	--- Other	u	
4012 90	- Other:		
4012 90 10	--- Solid rubber tyres for motor vehicles	kg.	16%
4012 90 20	--- Solid rubber tyres for other vehicles	kg.	16%
4012 90 30	--- Tyres with metal framework	kg.	16%
	--- Tyre flaps:		
4012 90 41	---- Of a kind used in two-wheeled and three-wheeled motor vehicles	kg.	16%
4012 90 49	---- Other	kg.	16%
4012 90 50	--- Tyre treads, interchangeable	kg.	16%
4012 90 90	--- Other	kg.	16%
4013	INNER TUBES, OF RUBBER		
4013 10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4013 10 10	--- For motor cars	u	16%
4013 10 20	--- For lorries and buses	u	16%
4013 20 00	- Of a kind used on bicycles	u	16%
4013 90	- Other:		
4013 90 10	--- For aircraft	u	16%
4013 90 20	--- For motor cycle	u	16%
4013 90 30	--- For off the road vehicles, not elsewhere specified or included	u	16%
	- For tractors:		
4013 90 41	---- Rear tyres	u	16%
4013 90 49	---- Other	u	16%
4013 90 50	--- Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws	u	16%
4013 90 90	--- Other	u	16%
4014	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER		
4014 10	- Sheath contraceptives:		
4014 10 10	--- Rubber contraceptives, male (condoms)	kg.	Nil
4014 10 20	--- Rubber contraceptives, female (diaphragms), such as cervical caps	kg.	Nil
4014 90	- Other:		
4014 90 10	--- Hot water bottles	kg.	16%
4014 90 20	--- Ice bags	kg.	16%
4014 90 30	--- Feeding bottle nipples	kg.	16%
4014 90 90	--- Other	kg.	16%
4015	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS) FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER		
	- Gloves, mittens and mitts:		
4015 11 00	-- Surgical	pa	16%
4015 19 00	-- Other	pa	16%
4015 90	- Other:		
4015 90 10	--- Rubber apron	pa	16%
4015 90 20	--- Labels	u	16%
4015 90 30	--- Industrial gloves	pa	16%
	- Other:		
4015 90 91	--- Diving suits	kg.	16%
4015 90 99	--- Other	kg.	16%
4016	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER		
4016 10 00	- Of cellular rubber	kg.	16%
	- Other:		
4016 91 00	-- Floor coverings and mats	kg.	16%
4016 92 00	-- Erasers	kg.	16%
4016 93	-- Gaskets, washers and other seals:		
4016 93 10	--- Patches for puncture repair of self-vulcanising rubber or a rubber backing	kg.	16%
4016 93 20	--- Rubber rings (O-ring)	kg.	16%
4016 93 30	--- Rubber seals (Oil seals and the like)	kg.	16%
4016 93 40	--- Gaskets	kg.	16%
4016 93 50	--- Washers	kg.	16%
4016 93 60	--- Plugs	kg.	16%
4016 93 90	--- Other	kg.	16%
4016 94 00	-- Boat or dock fenders, whether or not inflatable	kg.	16%
4016 95	-- Other inflatable articles:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4016 95 10	--- Air mattresses	kg.	16%
4016 95 90	--- Other	kg.	16%
4016 99	--- Other:		
4016 99 10	--- Rubber cots for textile industry	kg.	16%
4016 99 20	--- Rubber bands	kg.	16%
4016 99 30	--- Rubber threads	kg.	16%
4016 99 40	--- Rubber blankets	kg.	16%
4016 99 50	--- Rubber cushions	kg.	16%
4016 99 60	--- Rubber bushes	kg.	16%
4016 99 70	--- Ear plug	kg.	16%
4016 99 80	--- Stoppers	kg.	16%
4016 99 90	--- Other	kg.	16%
4017	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER		
4017 00	- <i>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:</i>		
4017 00 10	--- Plates, sheets, rods and tubes of ebonite and vulcanite	kg.	16%
4017 00 20	--- Scrap, waste and powder of hardened rubber (ebonite and vulcanite)	kg.	16%
4017 00 30	--- Printers' rollers	kg.	16%
4017 00 40	--- Textile rollers	kg.	16%
4017 00 50	--- Typewriters and cyclostyling rollers	kg.	16%
4017 00 90	--- Other	kg.	16%



## SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;  
SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR  
CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM  
GUT)

## CHAPTER 41

*Raw hides and skins (other than furskins) and leather*

## NOTES

1. This Chapter does not cover:

(a) parings or similar waste, of raw hides or skins (heading 0511);

(b) birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; or

(c) hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely:

raw hides and skins, with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian, or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and Kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

2. (A) Headings 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103, as the case may be).

(B) For the purposes of headings 4104 to 4106, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3. Throughout this Schedule, the expression "composition leather" means only substances of the kind referred to in heading 4115.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4101	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRIED OR SPLIT		
4101 20	- Whole hides and skins of a weight per skin not exceeding 8 kg. when simply dried, 10 kg. when dry-salted, or 16 kg. when fresh, wet-salted or otherwise preserved:		
4101 20 10	--- Of cow, including cow calf	kg.	
4101 20 20	--- Of buffalo, including buffalo calf	kg.	
4101 20 90	--- Other	kg.	
4101 50	- Whole hides and skins, of a weight exceeding 16 kg.:		
4101 50 10	--- Of cow, including cow calf	kg.	
4101 50 20	--- Of buffalo, including buffalo calf	kg.	
4101 50 90	--- Other	kg.	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4101 90	- Other, including butts, bends and bellies:		
4101 90 10	--- Of cow, including cow calf	kg.	
4101 90 20	--- Of buffalo, including buffalo calf	kg.	
4101 90 90	--- Other	kg.	
4102	RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 (C) TO THIS CHAPTER		
4102 10	- With wool on:		
4102 10 10	--- Sheep skins	u	
4102 10 20	--- Pelts of baby lambs	u	
4102 10 30	--- Lamb skins, other than pelts	u	
4102 21	- Without wool on:		
4102 21	-- Pickled:		
4102 21 10	--- Sheep skins	u	
4102 21 20	--- Lamb skins	u	
4102 21 30	--- Lamb pelt	u	
4102 29	-- Other:		
4102 29 10	--- Sheep skins	u	
4102 29 20	--- Lamb skins	u	
4103	OTHER RAW HIDES AND SKINS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRER OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(b) OR 1(c) TO THIS CHAPTER		
4103 10	- Of goats or kids:		
4103 10 10	--- Goat skins, pickled (wet salted)	u	
4103 10 20	--- Goat skins, dry salted	u	
4103 10 30	--- Goat skins, otherwise cured (dried, unsalted)	u	
4103 10 40	--- Kid skins	u	
4103 10 90	--- Other	u	
4103 20 00	- Of reptiles	kg.	
4103 30 00	- Of swine	kg.	
4103 90 00	- Other	kg.	
4104	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED		
4104 11 00	- In the wet state (including wet-blue):		
4104 19 00	--- Full grains, unsplit; grain splits	kg.	
	--- Other	kg.	
4104 41 00	- In the dry state (crust):		
4104 49 00	--- Full grains, unsplit; grain splits	kg.	
	--- Other	kg.	
4105	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED		
4105 10 00	- In the wet state (including wet-blue)	kg.	
4105 30 00	- In the dry state (crust)	kg.	
4106	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT BUT NOT FURTHER PREPARED		
4106 21 00	- Of goats or kids:		
4106 22 00	--- In the wet state (including wet-blue)	kg.	
	--- In the dry state (crust)	kg.	
	- Of swine:		
4106 31 00	--- In the wet state (including wet-blue)	kg.	
4106 32 00	--- In the dry state (crust)	kg.	
4106 40 00	- Of reptiles	kg.	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Other:</i>		
4106 91 00	-- In the wet state (including wet-blue)	kg.	
4106 92 00	-- In the dry state (crust)	kg.	
4107	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114		
	- <i>Whole hides and skins:</i>		
4107 11 00	-- Full grains, unsplit	kg.	Nil
4107 12 00	-- Grain splits	kg.	Nil
4107 19 00	- Other	kg.	Nil
	-- <i>Other, including sides:</i>		
4107 91 00	-- Full grains, unsplit	kg.	Nil
4107 92 00	-- Grain splits	kg.	Nil
4107 99 00	-- Other	kg.	Nil
4112 00 00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114	kg.	Nil
4113	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114		
4113 10 00	- Of goats or kids	kg.	Nil
4113 20 00	- Of swine	kg.	Nil
4113 30 00	- Of reptiles	kg.	Nil
4113 90 00	- Other	kg.	Nil
4114	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER		
4114 10 00	- Chamois (including combination chamois) leather	kg.	Nil
4114 20	- <i>Patent leather and patent laminated leather; metallised leather:</i>		
4114 20 10	--- Patent leather and patent laminated leather	kg.	Nil
4114 20 20	--- Metallised leather	kg.	Nil
4115	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBER, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR		
4115 10 00	- Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls	kg.	Nil
4115 20	- <i>Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:</i>		
4115 20 10	--- Cuttings of leather	kg.	Nil
4115 20 90	--- Other	kg.	Nil

## CHAPTER 42

*Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)*

## NOTES

## 1. This Chapter does not cover:

- (a) sterile surgical catgut or similar sterile suture materials (heading 3006);
- (b) articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);
- (c) made up articles of netting (heading 5608);
- (d) articles of Chapter 64;
- (e) headgear or parts thereof of Chapter 65;
- (f) whips, rigid-crops or articles of heading 6602;
- (g) cuff-links, bracelets or other imitation jewellery (heading 7117);
- (h) fittings or trimmings for harness, such as stirrups, bits, horse, brasses and buckles, separately presented (generally Section XV);
- (i) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.

## 2. (A) In addition to the provisions of Note 1 above, heading 4202 does not cover:

- (a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
- (b) articles of plaiting materials (heading 4602).

(B) Articles of headings 4202 and 4203 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

3. For the purposes of heading 4203, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 9113).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4201 00 00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	kg.	16%
4202	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER		
	- <i>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:</i>		
4202 11	-- <i>With outer surface of leather, of composition leather or of patent leather:</i>		
4202 11 10	--- Travel goods (trunks, suit-cases, sports bags and other similar items) of leather	u	16%
4202 11 20	--- Toilet-bags and cases, of leather	u	16%
4202 11 30	--- Satchels	u	16%
4202 11 40	--- Brief-cases	u	16%
4202 11 50	--- Executive-cases	u	16%
4202 11 60	--- Vanity-cases	u	16%
4202 11 70	--- Attache-cases	u	16%
4202 11 90	--- Other	u	16%
4202 12	-- <i>With outer surface of plastic or of textile materials:</i>		
4202 12 10	--- Toilet-cases	u	16%
4202 12 20	--- Plastic moulded suit-cases	u	16%
4202 12 30	--- Plastic moulded brief-cases	u	16%
4202 12 40	--- Satchels	u	16%
4202 12 50	--- Other travel-goods	u	16%
4202 12 60	--- Brief-cases	u	16%
4202 12 70	--- Executive-cases other than plastic moulded	u	16%
4202 12 80	--- Vanity-cases	u	16%
4202 12 90	--- Other	u	16%
4202 19	-- <i>Other:</i>		
4202 19 10	--- Travel goods (trunks, suit-cases, sports bags, and other similar items) of leather	u	16%
4202 19 20	--- Toilet-cases	u	16%
4202 19 30	--- Satchels	u	16%
4202 19 40	--- Brief-cases (other than plastic moulded)	u	16%
4202 19 50	--- Executive-cases	u	16%
4202 19 60	--- Vanity-cases	u	16%
4202 19 90	--- Other	u	16%
	- <i>Hand-bags, whether or not with shoulder strap, including those without handle:</i>		
4202 21	-- <i>With outer surface of leather, of composition leather or of patent leather:</i>		
4202 21 10	--- Hand-bags for ladies	u	16%
4202 21 20	--- Vanity-bags	u	16%
4202 21 90	--- Other	u	16%
4202 22	-- <i>With outer surface of plastic sheeting or of textile materials:</i>		
4202 22 10	--- Hand-bags and shopping bags, of artificial plastic material	u	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4202 22 20	--- Hand-bags and shopping bags, of cotton	u	16%
4202 22 30	--- Hand-bags and shopping bags, of Jute	u	16%
4202 22 40	--- Vanity-bags	u	16%
4202 22 90	--- Other	u	16%
4202 29	--- Other:		
4202 29 10	--- Hand-bags of other materials excluding wicker-work or basket work	u	16%
4202 29 90	--- Other	u	16%
	- <i>Articles of a kind normally carried in the pocket or in the hand-bag :</i>		
4202 31	--- With outer surface of leather, of composition leather or of patent leather:		
4202 31 10	--- Jewellery box	u	16%
4202 31 20	--- Wallets and purses, of leather	u	16%
4202 31 90	--- Other	u	16%
4202 32	--- With outer surface of plastic sheeting or of textile materials:		
4202 32 10	--- Jewellery box	u	16%
4202 32 90	--- Other	u	16%
4202 39	--- Other :		
4202 39 10	--- Jewellery box	u	16%
4202 39 90	--- Other	u	16%
	- <i>Other :</i>		
4202 91 00	--- With outer surface of leather, of composition leather or of patent leather	u	16%
4202 92 00	--- With outer surface of plastic sheeting or of textile materials	u	16%
4202 99 00	--- Other	u	16%
4203	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER		
4203 10	- <i>Articles of apparel:</i>		
4203 10 10	--- Jackets and jerseys	kg.	16%
4203 10 90	--- Other	kg.	16%
	- <i>Gloves, mittens and mitts:</i>		
4203 21	--- Specially designed for use in sports:		
4203 21 10	--- Gloves	kg.	16%
4203 21 20	--- Mittens and mitts	kg.	16%
4203 29	--- Other:		
4203 29 10	--- Gloves for use in industry	kg.	16%
4203 29 20	--- Other gloves	kg.	16%
4203 29 30	--- Mittens and mitts	kg.	16%
4203 30 00	--- Belts and bandoliers	kg.	16%
4203 40	- <i>Other clothing accessories:</i>		
4203 40 10	--- Aprons	kg.	16%
4203 40 20	--- Semi-chrome grain garments	kg.	16%
4203 40 90	--- Other	kg.	16%
4204	ARTICLES OF LEATHER OR OF COMPOSITION LEATHER, OF A KIND USED IN MACHINERY OR MECHANICAL APPLIANCES OR FOR OTHER TECHNICAL USES		
4204 00	- <i>Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses :</i>		
4204 00 10	--- Pickers for cotton machinery	kg.	16%
4204 00 20	--- Pickers for jute machinery	kg.	16%
4204 00 30	--- Picking bands and straps for textile machinery	kg.	16%
4204 00 40	--- Leather belting for machinery	kg.	16%
4204 00 50	--- Diaphragm leather	kg.	16%
4204 00 60	--- Leather string	kg.	16%
	--- Other :		
4204 00 91	--- Leather board made from leather scrap for the manufacture of counters and stiffeners	kg.	16%
4204 00 99	--- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4205	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER		
4205 00	- <i>Other articles of leather or of composition leather :</i>		
	--- <i>Straps other than for machinery or harness :</i>		
4205 00 11	---- Welt	kg.	16%
4205 00 19	---- Other	kg.	16%
4205 00 20	--- Leather sofa cover	kg.	16%
4205 00 90	--- Other	kg.	16%
4206	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS		
4206 10	- <i>Catgut :</i>		
4206 10 10	--- For rackets	kg.	16%
4206 10 90	--- Other	kg.	16%
4206 90 00	- Other	kg.	16%

## CHAPTER 43

*Furskins and artificial fur; manufactures thereof*

## NOTES

1. Throughout this Schedule reference to "furskins", other than to raw furskins of heading 4301 apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2. This Chapter does not cover:

(a) birdskins or parts of birdskins, with their feathers or down (heading 0505 or 6701);

(b) raw hides or skins, with the hair or wool on, of Chapter 41 [See Note 1(c) to that Chapter];

(c) gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 4203);

(d) articles of Chapter 64;

(e) headgear or parts thereof of Chapter 65; or

(f) articles of Chapter 95 (for example, toys, games, sports requisites).

3. Heading 4303 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 4303 or 4304, as the case may be.

5. Throughout this Schedule, the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4301	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF HEADING 4101, 4102 OR 4103		
4301 10 00	- Of mink, whole, with or without head, tail or paws	u	16%
4301 30 00	- Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	u	16%
4301 60 00	- Of fox, whole, with or without head, tail or paws	u	16%
4301 70 00	- Of seal, whole, with or without head, tail or paws	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4301 80 00	- Other furskins, whole, with or without head, tail or paws	u	16%
4301 90 00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg.	16%
<b>4302</b>	<b>TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 4303</b>		
	- <i>Whole skins, with or without head, tail or paws, not assembled:</i>		
4302 11 00	-- Of mink	u	16%
4302 13 00	-- Of lamb, the following : Astrakhan, Broad tail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	u	16%
4302 19 00	-- <i>Other:</i>		
4302 19 10	--- Calf skins, with hair on, tanned or dressed	u	16%
4302 19 20	--- Hides or skins of other bovine and equine animals with hair on, tanned or dressed	u	16%
4302 19 30	--- Goat (Common) and kid skins with hair on, tanned or dressed	u	16%
4302 19 40	--- Tiger-cat skins	u	16%
4302 19 90	--- Hides and skins of other animals with hair on, tanned or dressed	u	16%
4302 20 00	- Heads, tails, paws and other pieces or cuttings, not assembled	kg.	16%
4302 30 00	- Whole skins and pieces or cuttings thereof, assembled	kg.	16%
<b>4303</b>	<b>ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN</b>		
4303 10	- <i>Articles of apparel and clothing accessories:</i>		
4303 10 10	--- Of wild animals covered under the Wild Life (Protection) Act, 1972	kg.	16%
4303 10 20	--- Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 4303 10 10	kg.	16%
4303 10 90	--- Other	kg.	16%
4303 90	- <i>Other:</i>		
4303 90 10	--- Of wild animals covered under the Wild Life (Protection) Act, 1972	kg.	16%
4303 90 20	--- Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 4303 90 10	kg.	16%
4303 90 90	--- Other	kg.	16%
<b>4304</b>	<b>ARTIFICIAL FUR AND ARTICLES THEREOF</b>		
4304 00	- <i>Artificial fur and articles thereof:</i>		
	--- <i>Artificial fur:</i>		
4304 00 11	---- Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods	kg.	16%
4304 00 19	---- Other	kg.	16%
4304 00 20	--- Articles of artificial fur	kg.	16%

## SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

## CHAPTER 44

*Wood and articles of wood, wood charcoal*

## NOTES

1. This Chapter does not cover:

(a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 1211);

(b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 1401);

(c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);

(d) activated charcoal (heading 3802);

(e) articles of heading 4202;

(f) goods of Chapter 46;

(g) footwear or parts thereof of Chapter 64;

(h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(i) goods of heading 6808;

(k) imitation jewellery of heading 7117;

(l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights' wares);

(m) goods of Section XVII (for example, clock cases and musical instruments and parts thereof);

(n) parts of firearms (heading 9305);

(o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, pre-fabricated buildings);

(p) articles of Chapter 95 (for example, toys, games, sports requisites); or

(q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 9603.

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings 4414 to 4421 apply to articles of the respective descriptions of particle



board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading 4417 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

#### SUB-HEADING NOTE

For the purposes of sub-headings 4403 41 to 4403 49, 4407 24 to 4407 29, 4408 31 to 4408 39 and 4412 13 to 4412 99, the expression "tropical wood" means one of the following types of wood :

Abura, Acajou, d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabill, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tauari, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

#### SUPPLEMENTARY NOTES

1. "Marine plywood" means plywood conforming to Indian Standard Specification IS: 710-1976.

2. "Aircraft plywood" means plywood conforming to Indian Standard Specification Nos. IS: 709-1974 and IS: 4859-1968.

3. For the purposes of heading 4412, the expression "similar laminated wood" includes blockboard, laminboard and battenboard, in which the core is thick and composed of blocks, laths or battens of wood glued or otherwise joined together and surface with the outer plies and also panels in which the wooden core is replaced by other materials such as a layer or layers of particle board, fibre board, wood waste glued or otherwise joined together, asbestos or cork.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4401	FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS, IN FAGGOTS OR IN SIMILAR FORMS; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS		
4401 10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:		
4401 10 10	--- In logs	mt	16%
4401 10 90	--- Other	mt	16%
	- Wood in chips or particles :		
4401 21 00	-- Coniferous	mt	16%
4401 22 00	-- Non-coniferous	mt	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4401 30 00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	mt	16%
4402	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED		
4402 00	- Wood charcoal (including shell or nut charcoal), whether or not agglomerated:		
4402 00 10	--- Of coconut shell	mt	
4402 00 90	--- Other	mt	
4403	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED		
4403 10 00	- Treated with paint, stains, creosote or other preservatives	m <sup>3</sup>	16%
4403 20	- Other, coniferous:		
4403 20 10	--- Sawlogs and veneerlogs	m <sup>3</sup>	16%
4403 20 20	--- Poles, piling and posts	m <sup>3</sup>	16%
4403 20 90	--- Other	m <sup>3</sup>	16%
	- Other, of tropical wood specified in Sub-heading Note 1 to this Chapter:		
4403 41 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>	16%
4403 49	-- Other:		
4403 49 10	--- Teak wood in rough	m <sup>3</sup>	16%
4403 49 90	--- Other	m <sup>3</sup>	16%
	- Other:		
4403 91 00	-- Of oak ( <i>Quercus</i> Spp.)	m <sup>3</sup>	16%
4403 92 00	-- Of beech ( <i>Fagus</i> Spp.)	m <sup>3</sup>	16%
4403 99	-- Other:		
	--- Andaman Padauk ( <i>Pterocarpus dalbaerioides</i> ) Bonsum ( <i>Phoebe goalparensis</i> ) Gurgan ( <i>Dipterocarpus alatus</i> ) Khair ( <i>Acacia Catechu</i> ) Lampati ( <i>Duabanga grandiflora</i> ) Laurel ( <i>Terminalia alata</i> ) Paliwood ( <i>Palaquium Ellipticum</i> ) and Red Sanders ( <i>Pterocarpus Sautaninus</i> ) and Rose wood ( <i>Dalbergia Latifolia</i> ):		
4403 99 11	---- Andaman Padauk ( <i>Pterocarpus dalbaerioides</i> )	m <sup>3</sup>	16%
4403 99 12	---- Bonsum ( <i>Phoebe goalparensis</i> )	m <sup>3</sup>	16%
4403 99 13	---- Gurgan ( <i>Dipterocarpus alatus</i> )	m <sup>3</sup>	16%
4403 99 14	---- Khair ( <i>Acacia Catechu</i> )	m <sup>3</sup>	16%
4403 99 15	---- Lampati ( <i>Duabanga grandiflora</i> )	m <sup>3</sup>	16%
4403 99 16	---- Laurel ( <i>Terminalia alata</i> )	m <sup>3</sup>	16%
4403 99 17	---- Paliwood ( <i>Palaquium Ellipticum</i> )	m <sup>3</sup>	16%
4403 99 18	---- Red Sanders ( <i>Pterocarpus Sautaninus</i> )	m <sup>3</sup>	16%
4403 99 19	---- Rose Wood ( <i>Dalbergia Latifolia</i> )	m <sup>3</sup>	16%
	--- Sal ( <i>Chorea robusta</i> ) Sandal wood ( <i>Santalum album</i> ) Semul ( <i>Bombax ceiba</i> ) Walnut wood ( <i>Juglans binata</i> ) Anjam ( <i>Hardwickia binata</i> ) Birch ( <i>Betula</i> Spp.) Sissoo ( <i>Dalbergia sissoo</i> ) and White cedar ( <i>Dysoxylum</i> ) and the like:		
4403 99 21	---- Sal ( <i>Chorea robusta</i> )	m <sup>3</sup>	16%
4403 99 22	---- Sandal wood ( <i>Santalum album</i> )	m <sup>3</sup>	16%
4403 99 23	---- Semul ( <i>Bombax ceiba</i> )	m <sup>3</sup>	16%
4403 99 24	---- Walnut wood ( <i>Juglans binata</i> )	m <sup>3</sup>	16%
4403 99 25	---- Anjam ( <i>Hardwickia binata</i> )	m <sup>3</sup>	16%
4403 99 26	---- Birch ( <i>Betula</i> Spp.)	m <sup>3</sup>	16%
4403 99 27	---- Sissoo ( <i>Dalbergia sissoo</i> )	m <sup>3</sup>	16%
4403 99 28	---- White cedar ( <i>Dysoxylum malabaricum</i> )	m <sup>3</sup>	16%
4403 99 29	---- Other	m <sup>3</sup>	16%
4404	HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE;		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE		
4404 10 00	- Coniferous	kg.	16%
4404 20	- Non-coniferous :		
4404 20 10	--- Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, tool handles, split poles, piles, pickets, stakes and the like	kg.	16%
4404 20 20	--- Drawn Wood	kg.	16%
4404 20 90	--- Other	kg.	16%
4405 00 00	WOOD WOOL; WOOD FLOUR	kg.	Nil
4406	RAILWAY OR TRAMWAY SLEEPERS (CROSSTIES) OF WOOD		
4406 10 00	- Not impregnated	m <sup>3</sup>	16%
4406 90 00	- Other	m <sup>3</sup>	16%
4407	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 MM		
4407 10	- Coniferous:		
4407 10 10	--- Douglas fir ( <i>Pseudotsuga Menziesie</i> )	m <sup>3</sup>	Nil
4407 10 20	--- Pine ( <i>Pinus Spp.</i> )	m <sup>3</sup>	Nil
4407 10 90	--- Other	m <sup>3</sup>	Nil
	- <i>Of tropical wood specified in Sub-heading Note 1 to this Chapter :</i>		
4407 24 00	-- Virola, Mahogany ( <i>Swietenia Spp.</i> ) Imbuia and Balsa	m <sup>3</sup>	Nil
4407 25 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>	Nil
4407 26 00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m <sup>3</sup>	Nil
4407 29	-- Other :		
4407 29 10	--- Teak wood	m <sup>3</sup>	Nil
4407 29 90	--- Other	m <sup>3</sup>	Nil
	- <i>Other :</i>		
4407 91 00	-- Of oak ( <i>Quercus Spp.</i> )	m <sup>3</sup>	Nil
4407 92 00	-- Of beech ( <i>Fagus Spp.</i> )	m <sup>3</sup>	Nil
4407 99	-- Other :		
4407 99 10	--- Of Birch ( <i>Betula Spp.</i> )	m <sup>3</sup>	Nil
4407 99 20	--- Willow	m <sup>3</sup>	Nil
4407 99 90	--- Other	m <sup>3</sup>	Nil
4408	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM		
4408 10	- Coniferous:		
4408 10 10	--- Sheets for plywood	kg.	16%
4408 10 20	--- Oak wood veneer	kg.	16%
4408 10 30	--- Veneer sheets, for match boxes and match splints	kg.	Nil
4408 10 90	--- Other	kg.	16%
	- <i>Of tropical wood specified in Sub-heading Note 1 to this Chapter :</i>		
4408 31	-- <i>Of Dark Red Meranti, Light Red Meranti and Meranti Bakau:</i>		
4408 31 10	--- Sheets for plywood	kg.	16%
4408 31 20	--- Veneer sheets (of Rose wood)	kg.	16%
4408 31 30	--- Veneer sheets, for match boxes and match splints	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4408 31 90	--- Other	kg.	16%
4408 39	-- Other:		
4408 39 10	--- Sheets for plywoods	kg.	16%
4408 39 20	--- Veneer sheets (of Rose wood)	kg.	16%
4408 39 30	--- Veneer sheets, for match boxes and match splints	kg.	Nil
4408 39 90	--- Other	kg.	16%
4408 90	- Other:		
4408 90 10	--- Sheets for plywoods	kg.	16%
4408 90 20	--- Veneer sheets, for match boxes and match splints	kg.	Nil
4408 90 90	--- Other	kg.	16%
4409	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED		
4409 10	- Coniferous:		
4409 10 10	--- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	16%
4409 10 20	--- Beadings, and mouldings (including moulded, skirting and other moulded boards)	kg.	16%
4409 10 90	--- Other	kg.	16%
4409 20	-- Non-coniferous:		
4409 20 10	--- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	16%
4409 20 20	--- Beadings and mouldings (including moulded skirting and other moulded boards)	kg.	16%
4409 20 90	--- Other	kg.	16%
4410	PARTICLE BOARD AND SIMILAR BOARD (FOR EXAMPLE, ORIENTED STRAND BOARD AND WAFER BOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES		
	- Oriented strand-board and wafer board, of wood:		
4410 21 00	-- Unworked or not further worked than sanded	kg.	16%
4410 29 00	-- Other	kg.	16%
	-- Other, of wood:		
4410 31	-- Unworked or not further worked than sanded:		
4410 31 10	--- Plain particle boards	kg.	16%
4410 31 20	--- Insulation board and hardboard	kg.	16%
4410 31 30	--- Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 31 90	--- Other	kg.	16%
4410 32	-- Surface-covered with melamine impregnated paper:		
4410 32 10	--- Plain particle boards	kg.	16%
4410 32 20	--- Insulation board and hardboard	kg.	16%
4410 32 30	--- Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 32 90	--- Other	kg.	16%
4410 33	-- Surface-covered with decorative laminates of plastics:		
4410 33 10	--- Plain particle boards	kg.	16%
4410 33 20	--- Insulation board and hardboard	kg.	16%
4410 33 30	--- Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 33 90	--- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4410 39	-- Other:		
4410 39 10	--- Plain particle boards	kg.	16%
4410 39 20	--- Insulation board and hardboard	kg.	16%
4410 39 30	--- Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 39 90	--- Other	kg.	16%
4410 90	- Other:		
	- Plastic laminated sheets:		
4410 90 11	---- Insulation board and hardboard	kg.	16%
4410 90 12	---- Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 90 19	---- Other	kg.	16%
	--- Other:		
4410 90 91	---- Plain particle boards	kg.	16%
4410 90 92	---- Insulation board and hardboard	kg.	16%
4410 90 93	---- Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 90 99	---- Other	kg.	16%
4411	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES		
	- Fibreboard of a density exceeding 0.8 g/cm <sup>3</sup> :		
	-- Not mechanically worked or surface covered :		
4411 11	--- Hardboard	kg.	16%
4411 11 10	--- Other	kg.	16%
4411 11 90	--- Other :		
4411 19	--- Hardboard	kg.	16%
4411 19 10	--- Other	kg.	16%
4411 19 90	- Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> :		
	-- Not mechanically worked or surface covered:		
4411 21	--- Insulation board	kg.	16%
4411 21 10	--- Other	kg.	16%
4411 21 90	--- Other :		
4411 29	--- Insulation Board	kg.	16%
4411 29 10	--- Other	kg.	16%
4411 29 90	- Fibre board of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup> :		
	-- Not mechanically worked or surface covered:		
4411 31	--- Insulation board	kg.	16%
4411 31 10	--- Other	kg.	16%
4411 31 90	--- Other:		
4411 39	--- Insulation board	kg.	16%
4411 39 10	--- Other	kg.	16%
4411 39 90	- Other :		
	-- Not mechanically worked or surface covered:		
4411 91	--- Insulation board (homogeneous)	kg.	16%
4411 91 10	--- Acoustic insulation board	kg.	16%
4411 91 20	--- Other insulation board	kg.	16%
4411 91 30	--- Other	kg.	16%
4411 91 90	--- Other:		
4411 99	--- Insulation Board (homogenous)	kg.	16%
4411 99 10	--- Acoustic insulation board	kg.	16%
4411 99 20	--- Other insulation board	kg.	16%
4411 99 30	--- Other	kg.	16%
4411 99 90	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD		
4412	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :		
4412 13	-- With at least one outer ply of tropical wood specified in Sub-heading Note 1 to this Chapter:		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4412 13 10	--- Decorative plywood	m <sup>3</sup>	16%
4412 13 20	--- Tea chest panels or shooks, packed in sets	m <sup>3</sup>	16%
4412 13 30	--- Other tea chest panels	m <sup>3</sup>	16%
4412 13 40	--- Marine and aircraft plywood	m <sup>3</sup>	16%
4412 13 50	--- Cuttings and trimmings of plywood of width not exceeding 5 centimetres	m <sup>3</sup>	16%
4412 13 90	--- Other	m <sup>3</sup>	16%
4412 14	-- <i>Other, with at least one outer ply of non-coniferous wood:</i>		
4412 14 10	--- Decorative plywood	m <sup>3</sup>	16%
4412 14 20	--- Tea chest panels or shooks, packed in sets	m <sup>3</sup>	16%
4412 14 30	--- Marine and aircraft plywood	m <sup>3</sup>	16%
4412 14 40	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m <sup>3</sup>	16%
4412 14 90	--- Other	m <sup>3</sup>	16%
4412 19	-- <i>Other :</i>		
4412 19 10	--- Decorative plywood	m <sup>3</sup>	16%
4412 19 20	--- Tea chest panels or shooks, packed in sets	m <sup>3</sup>	16%
4412 19 30	--- Marine and aircraft plywood	m <sup>3</sup>	16%
4412 19 40	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m <sup>3</sup>	16%
4412 19 90	--- Other	m <sup>3</sup>	16%
	- <i>Other, with at least one outer ply of non-coniferous wood :</i>		
4412 22	-- <i>With at least one ply of tropical wood specified in Sub-heading Note 1 to this Chapter:</i>		
4412 22 10	--- Decorative plywood	m <sup>3</sup>	16%
4412 22 20	--- Tea chest panels or shooks, packed in sets	m <sup>3</sup>	16%
4412 22 30	--- Marine and aircraft plywood	m <sup>3</sup>	16%
4412 22 40	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m <sup>3</sup>	16%
4412 22 90	--- Other	m <sup>3</sup>	16%
4412 23	-- <i>Other, containing at least one layer of particle board:</i>		
4412 23 10	--- Decorative plywood	m <sup>3</sup>	16%
4412 23 20	--- Tea chest panels or shooks, packed in sets	m <sup>3</sup>	16%
4412 23 30	--- Marine and aircraft plywood	m <sup>3</sup>	16%
4412 23 40	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m <sup>3</sup>	16%
4412 23 90	--- Other	m <sup>3</sup>	16%
4412 29	-- <i>Other :</i>		
4412 29 10	--- Elastic laminated plywood	m <sup>3</sup>	16%
4412 29 20	--- Decorative plywood	m <sup>3</sup>	16%
4412 29 30	--- Tea chest panels or shooks, packed in sets	m <sup>3</sup>	16%
4412 29 40	--- Marine and aircraft plywood	m <sup>3</sup>	16%
4412 29 50	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m <sup>3</sup>	16%
4412 29 90	--- Other	m <sup>3</sup>	16%
	- <i>Other :</i>		
4412 92	-- <i>With at least one ply of tropical wood specified in Sub-heading Note 1 to this Chapter:</i>		
4412 92 10	--- Elastic laminated plywood	m <sup>3</sup>	16%
4412 92 20	--- Decorative plywood	m <sup>3</sup>	16%
4412 92 30	--- Tea chest panels or shooks, packed in sets	m <sup>3</sup>	16%
4412 92 40	--- Marine and aircraft plywood	m <sup>3</sup>	16%
4412 92 50	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m <sup>3</sup>	16%
4412 92 90	--- Other	m <sup>3</sup>	16%
4412 93	-- <i>Other, containing at least one layer of particle board:</i>		
4412 93 10	--- Decorative plywood	m <sup>3</sup>	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4412 93 20	--- Tea chest panels or shooks, packed in sets	m <sup>3</sup>	16%
4412 93 30	--- Marine and aircraft plywood	m <sup>3</sup>	16%
4412 93 40	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m <sup>3</sup>	16%
4412 93 90	--- Other	m <sup>3</sup>	16%
4412 99	-- Other :		
4412 99 10	--- Plastic laminated plywood	m <sup>3</sup>	16%
4412 99 20	--- Decorative plywood	m <sup>3</sup>	16%
4412 99 30	--- Tea chest panels or shooks, packed in sets	m <sup>3</sup>	16%
4412 99 40	--- Marine and aircraft plywood	m <sup>3</sup>	16%
4412 99 50	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m <sup>3</sup>	16%
4412 99 90	--- Other	m <sup>3</sup>	16%
4413 00 00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS, OR PROFILE SHAPES	kg.	16%
4414 00 00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	kg.	16%
4415	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS, OF WOOD		
4415 10 00	- Cases, boxes, crates, drums and similar packings; cable-drums	u	16%
4415 20 00	- Pallets, box pallets and other load boards; pallet collars	u	16%
4416	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES		
4416 00	- Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:		
4416 00 10	--- Casks, barrels, vats and tubs	kg.	16%
4416 00 20	--- Other coopers' products	kg.	16%
	--- Parts (of wood):		
4416 00 91	---- Riven or sawn staves of wood not further prepared	kg.	16%
4416 00 99	---- Other	kg.	16%
4417 00 00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	kg.	16%
4418	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS, SHINGLES AND SHAKES		
4418 10 00	- Windows, french-windows and their frames	kg.	16%
4418 20	- Doors and their frames and thresholds:		
4418 20 10	--- Flush doors	kg.	16%
4418 20 20	--- Frames and thresholds of flush doors	kg.	16%
4418 20 90	--- Other	kg.	16%
4418 30 00	- Parquet panels	kg.	16%
4418 40 00	- Shuttering for concrete constructional work	kg.	16%
4418 50 00	- Shingles and shakes	kg.	16%
4418 90 00	- Other	kg.	16%
4419	TABLEWARE AND KITCHENWARE, OF WOOD		
4419 00	- Tableware and kitchenware, of wood:		
4419 00 10	--- Tableware	kg.	16%
4419 00 20	--- Kitchenware	kg.	16%
4420	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94		
4420 10 00	- Statuettes and other ornaments, of wood	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4420 90	- Other:		
4420 90 10	--- Wood marquetry and inlaid wood	kg.	16%
4420 90 90	--- Other	kg.	16%
4421	OTHER ARTICLES OF WOOD		
4421 10 00	- Clothes hangers	kg.	16%
4421 90	- Other :		
	--- Spools, cops, bobbins, sewing thread reels and the like, of turned wood:		
4421 90 11	---- For cotton machinery	kg.	16%
4421 90 12	---- For jute machinery	kg.	16%
4421 90 13	---- For silk regenerated and synthetic fibres machinery	kg.	16%
4421 90 14	---- For other machinery	kg.	16%
4421 90 19	---- Other	kg.	16%
4421 90 20	--- Wood paving blocks	kg.	16%
4421 90 30	--- Match splints	kg.	16%
4421 90 40	--- Pencil slates	kg.	16%
4421 90 50	--- Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures	kg.	16%
4420 90 60	--- Parts of domestic decorative articles used as tableware and kitchenware	/kg.	16%
4421 90 70	--- Articles of densified wood not elsewhere included or specified	kg.	16%
4421 90 90	--- Other	kg.	16%

## CHAPTER 45

*Cork and articles of cork*

## NOTE

This Chapter does not cover :

- (a) footwear or parts of footwear of Chapter 64;  
 (b) headgear or parts of headgear of Chapter 65; or  
 (c) articles of Chapter 95 (for example, toys, games, sports requisites).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4501	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK		
4501 10 00	- Natural cork, raw or simply prepared	kg.	16%
4501 90 00	- Other	kg.	16%
4502 00 00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	kg.	16%
4503	ARTICLES OF NATURAL CORK		
4503 10 00	- Corks and stoppers	kg.	16%
4503 90	- Other :		
4503 90 10	--- Shuttlecock cork bottom	kg.	16%
4503 90 90	--- Other	kg.	16%
4504	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK		
4504 10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs :		
4504 10 10	--- Sheets	kg.	16%
4504 10 20	--- Slabs	kg.	16%
4504 10 90	--- Other	kg.	16%
4504 90 00	- Other	kg.	16%

## CHAPTER 46

*Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork*

## NOTES

1. In this Chapter, the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or non-wovens, human hair, horse-hair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

- (a) wall coverings of heading 4814;
- (b) twine, cordage, ropes or cables, plaited or not (heading 5607);
- (c) footwear or headgear or parts thereof of Chapter 64 or 65;
- (d) vehicles or bodies for vehicles of basketware (Chapter 87); or
- (e) articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading 4601, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4601	PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED ARTICLES (FOR EXAMPLE, MATS, MATTING, SCREENS)		
4601 20	<i>Mats, matting and screens of vegetable materials :</i>		
4601 20 10	--- Mats and matting of coir, bound in parallel strands	kg.	Nil
4601 20 20	--- Mats and matting not elsewhere included or specified (for example, grass mats)	kg.	Nil
4601 20 90	--- Other	kg.	Nil
	- <i>Other :</i>		
4601 91 00	-- Of vegetable materials	kg.	Nil
4601 99 00	-- Other	kg.	Nil
4602	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 4601; ARTICLES OF LOOFAH		
4602 10	- <i>Of vegetable materials :</i>		
	--- <i>Of palm leaves :</i>		
4602 10 11	---- Baskets	kg.	Nil
4602 10 19	---- Other	kg.	Nil
4602 10 90	---- Other	kg.	Nil
4602 90 00	-- Other	kg.	Nil



## SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED  
(WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD  
AND ARTICLES THEREOF

## CHAPTER 47

*Pulp of wood or of other fibrous cellulosic material; recovered  
(waste and scrap) paper or paperboard*

## NOTE

For the purposes of heading 4702, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4701 00 00	MECHANICAL WOOD PULP	kg.	Nil
4702 00 00	CHEMICAL WOOD PULP, DISSOLVING GRADES	kg.	Nil
4703	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES		
	- <i>Unbleached :</i>		
4703 11 00	-- Coniferous	kg.	Nil
4703 19 00	-- Non-coniferous	kg.	Nil
	- <i>Semi-bleached or bleached :</i>		
4703 21 00	-- Coniferous	kg.	Nil
4703 29 00	-- Non-coniferous	kg.	Nil
4704	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES		
	- <i>Unbleached :</i>		
4704 11 00	-- Coniferous	kg.	Nil
4704 19 00	-- Non-coniferous	kg.	Nil
	- <i>Semi-bleached or bleached :</i>		
4704 21 00	-- Coniferous	kg.	Nil
4704 29 00	-- Non-coniferous	kg.	Nil
4705 00 00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	kg.	Nil
4706	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL		
4706 10 00	- Cotton linters pulp	kg.	Nil
4706 20 00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg.	Nil
	- <i>Other :</i>		
4706 91 00	-- Mechanical	kg.	Nil
4706 92 00	-- Chemical	kg.	Nil
4706 93 00	-- Semi-chemical	kg.	Nil
4707	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD		
4707 10 00	- Unbleached kraft paper or paperboard or	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	corrugated paper or paperboard		
4707 20 00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg.	16%
4707 30 00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg.	16%
4707 90 00	- Other, including unsorted waste and scrap	kg.	16%

## CHAPTER 48

*Paper and paperboard; articles of paper pulp of paper or of paperboard*

## NOTES

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).
2. This Chapter does not cover:
  - (a) articles of Chapter 30;
  - (b) stamping foils of heading 3212;
  - (c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405);
  - (e) sensitised paper or paperboard of headings 3701 to 3704;
  - (f) paper impregnated with diagnostic or laboratory reagents (heading 3822);
  - (g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 4814 (Chapter 39);
  - (h) articles of heading 4202 (for example, travel goods);
  - (i) articles of Chapter 46 (manufactures of plaiting material);
  - (j) paper yarn or textile articles of paper yarn (Section XI);
  - (l) articles of Chapter 64 or Chapter 65;
  - (m) abrasive paper or paperboard (heading 6805) or paper or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - (n) metal foil backed with paper or paperboard (Section XV);
  - (o) articles of heading 9209; or
  - (p) articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. For the purposes of this Chapter, "newsprint" means newsprint as defined by the Central Government by notification published in the Official Gazette.
5. In heading 4802, the expressions "paper and paperboard, of a kind used for writing,

printing or other graphic purposes" and "non-perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m<sup>2</sup>:

(a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m<sup>2</sup>; or
2. coloured throughout the mass; or

(b) containing more than 8% ash, and

1. weighing not more than 80 g/m<sup>2</sup>; or
2. coloured throughout the mass; or

(c) containing more than 3% ash and having a brightness of 60% or more; or

(d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa. m<sup>2</sup>/g; or

(e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa. m<sup>2</sup>/g.

For paper or paperboard weighing more than 150 g/m<sup>2</sup>:

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more; and

1. a caliper of 225 micrometres (microns) or less; or

2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or

(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

Heading 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

6. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.

8. Headings 4801, and 4803 to 4809, apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 4814, the expression "wall paper and similar wall coverings" applies only to:

(a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm

suitable for wall or ceiling decoration :

(i) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) borders and friezes, of paper, treated as above whether or not in rolls; suitable for wall or ceiling decoration;

(c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 4815.

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

13. In relation to thermal paper falling under this Chapter, the process of slitting or cutting or both of these processes shall amount to 'manufacture'.

#### SUB-HEADING NOTES

1. For the purposes of sub-headings 4804 11 and 4804 19, "Kraft-liner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes; in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

TABLE

Weight g/m <sup>2</sup>	Minimum Mullen bursting strength (kPa)
115	393
125	417
200	637
300	824
400	961



2. For the purposes of sub-headings 4804 21 and 4804 29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:

(a) having a Mullen burst index of not less than 3.7 kPa. m<sup>2</sup>/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction;

(b) having minimum for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

TABLE

Weight g/m <sup>2</sup>	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction <i>plus</i> cross direction	Cross direction	Machine direction <i>plus</i> cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of sub-heading 4805 11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23°C.

4. Sub-heading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23°C.

5. Sub-headings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa. m<sup>2</sup>/g.

6. For the purposes of sub-heading 4805 30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa. m<sup>2</sup>/g.

7. For the purposes of sub-heading 4810 22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

8. Sub-heading 4802 10 applies only to writing or printing paper, manufactured from pulp, and supplied directly from the factory of its manufacture against a purchase order,—

(a) placed upon the manufacturer by a State Textbook Publication Corporation or Board, or in the case of States which do not have a State Textbook Publication Corporation or Board, by an officer not below the rank of a Deputy Secretary in the State Government concerned, or by the National Council for Educational Research and Training; and

(b) in which the said Corporation or Board or the said officer of the State Government concerned or the said Council, as the case may be, declares that the said paper shall be used for the printing of educational textbooks.

9. For the purposes of sub-heading 4802 20, the establishment manufacturing the paper and paperboard, shall furnish a certificate, to an officer not below the rank of an Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, from the Khadi and Village Industries Commission established under section 4 of the Khadi and Village Industries Commission Act, 1956 (61 of 1956), to the effect that such paper or paperboard is commercially recognised as hand-made paper or hand-made paperboard.

10. For the purposes of sub-heading 4802 20 the managing director or an officer of equivalent rank, in the Horticultural Produce Marketing or Processing Corporation of the State Government shall specify the quantity of kraft paper or kraft paperboard intended for the manufacture of cartons for packing horticultural produce, and the manufacturer of cartons shall—

(a) follow the procedure under the Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001; and

(b) furnish, within such period as the Assistant Commissioner of Central Excise having jurisdiction over his factory may specify, a certificate from the managing director of the said Corporation to the effect that the cartons manufactured by using the aforesaid quantity of kraft paper or paperboard, have been used for the packing of horticultural produce.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4801	- NEWSPRINT, IN ROLLS OR SHEETS		
4801 00	- <i>Newsprint, in rolls or sheets :</i>		
4801 00 10	--- Glazed	kg.	Nil
4801 00 90	--- Other	kg.	Nil
4802	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH CARD AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE, OTHER THAN PAPER OF HEADING 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD		
4802 10	- <i>Hand-made paper and paperboard :</i>		
4802 10 10	--- Paper	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4802 10 20 ---	Paperboard	kg.	16%
4802 20 -	<i>Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:</i>		
4802 20 10 ---	Photographic base paper, uncoated	kg.	16%
4802 20 90 ---	Other	kg.	16%
4802 30 00 -	Carbonising base paper	kg.	16%
4802 40 00 -	Wall paper base	kg.	16%
	<i>Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :</i>		
4802 54 --	<i>Weighing less than 40 g/m<sup>2</sup> :</i>		
4802 54 10 ---	India Paper	kg.	16%
4802 54 20 ---	Litho and offset paper	kg.	16%
4802 54 30 ---	Duplicating paper	kg.	16%
4802 54 40 ---	Airmail paper	kg.	16%
4802 54 50 ---	Tissue paper	kg.	16%
4802 54 90 ---	Other	kg.	16%
4802 55 --	<i>Weighing 40 g/m<sup>2</sup> or more but not more than 150 g/m<sup>2</sup>, in rolls:</i>		
4802 55 10 ---	Litho and offset paper	kg.	16%
4802 55 20 ---	Drawing paper	kg.	16%
4802 55 30 ---	Duplicating paper	kg.	16%
4802 55 40 ---	Account book paper	kg.	16%
4802 55 50 ---	Bank, bond and cheque paper	kg.	16%
4802 55 60 ---	Currency note paper	kg.	16%
4802 55 70 ---	Paper for security printing, currency paper, stamp paper	kg.	16%
4802 55 90 ---	Other	kg.	16%
4802 56 --	<i>Weighing 40 g/m<sup>2</sup> or more but not more than 150 g/m<sup>2</sup>, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :</i>		
4802 56 10 ---	Litho and offset paper	kg.	16%
4802 56 20 ---	Drawing paper	kg.	16%
4802 56 30 ---	Duplicating paper	kg.	16%
4802 56 40 ---	Account book paper	kg.	16%
4802 56 50 ---	Bank, bond and cheque paper	kg.	16%
4802 56 60 ---	Currency note paper	kg.	16%
4802 56 70 ---	Paper for security printing, currency paper, stamp paper	kg.	16%
4802 56 90 ---	Other	kg.	16%
4802 57 --	<i>Other, weighing 40 g/m<sup>2</sup> or more but not more than 150 g/m<sup>2</sup> :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4802 57 10 ---	Litho and offset paper	kg.	16%
4802 57 20 ---	Drawing paper	kg.	16%
4802 57 30 ---	Duplicating paper	kg.	16%
4802 57 40 ---	Account book paper	kg.	16%
4802 57 50 ---	Bank, bond and cheque paper	kg.	16%
4802 57 60 ---	Currency note paper	kg.	16%
4802 57 70 ---	Paper for security printing, currency paper, stamp paper	kg.	16%
4802 57 90 ---	Other	kg.	16%
4802 58 --	<i>Weighing more than 150 g/m<sup>2</sup> :</i>		
4802 58 10 ---	Litho and offset paper	kg.	16%
4802 58 20 ---	Drawing paper	kg.	16%
4802 58 30 ---	Duplicating paper	kg.	16%
4802 58 40 ---	Bank, bond and cheque paper	kg.	16%
4802 58 50 ---	Paper for security printing, currency paper, stamp paper	kg.	16%
4802 58 90 ---	Other	kg.	16%
	<i>Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :</i>		
4802 61 --	<i>In rolls :</i>		
4802 61 10 ---	Drawing paper	kg.	16%
4802 61 20 ---	Poster paper	kg.	16%
4802 61 30 ---	Printing paper dyed or marbled in mass	kg.	16%
4802 61 40 ---	Account book paper	kg.	16%
4802 61 50 ---	Automatic data processing machine paper	kg.	16%
4802 61 60 ---	Paper for security printing, currency paper, stamp paper	kg.	16%
4802 61 90 ---	Other	kg.	16%
4802 62 --	<i>In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :</i>		
4802 62 10 ---	Drawing paper	kg.	16%
4802 62 20 ---	Poster paper	kg.	16%
4802 62 30 ---	Printing paper dyed or marbled in mass	kg.	16%
4802 62 40 ---	Account book paper	kg.	16%
4802 62 50 ---	Automatic data processing machine paper	kg.	16%
4802 62 60 ---	Paper for security printing, currency paper, stamp paper	kg.	16%
4802 62 90 ---	Other	kg.	16%
4802 69 --	<i>Other :</i>		
4802 69 10 ---	Drawing paper	kg.	16%
4802 69 20 ---	Poster paper	kg.	16%
4802 69 30 ---	Printing paper dyed or marbled in mass	kg.	16%
4802 69 40 ---	Account book paper	kg.	16%
4802 69 50 ---	Automatic data processing machine paper	kg.	16%
4802 69 60 ---	Paper for security printing, currency paper, stamp paper	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4802 69 90 ---	Other	kg.	16%
4803	- TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS		
4803 00	- <i>Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets :</i>		
4803 00 10 ---	In commercial size rolls of a width 36 cm and above	kg.	16%
4803 00 90 ---	Other	kg.	16%
4804	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 4802 OR 4803		
	- <i>Kraftliner :</i>		
4804 11 00 --	Unbleached	kg.	16%
4804 19 00 --	Other	kg.	16%
	- <i>Sack kraft paper:</i>		
4804 21 00 --	Unbleached	kg.	16%
4804 29 00 --	Other	kg.	16%
	- <i>Other kraft paper and paperboard weighing 150 g/m<sup>2</sup> or less:</i>		
4804 31 00 --	Unbleached	kg.	16%
4804 39 00 --	Other	kg.	16%
	- <i>Other kraft paper and paperboard weighing more than 150 g/m<sup>2</sup> but less than 225 g/m<sup>2</sup>:</i>		
4804 41 00 --	Unbleached	kg.	16%
4804 42 00 --	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg.	16%
4804 49 00 --	Other	kg.	16%
	- <i>Other kraft paper and paperboard weighing 225 g/m<sup>2</sup> or more:</i>		
4804 51 00 --	Unbleached	kg.	16%
4804 52 00 --	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg.	16%
4804 59 00 --	Other	kg.	16%
4805	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER		
	- <i>Fluting paper :</i>		
4805 11 00 --	Semi-chemical fluting paper	kg.	16%
4805 12 00 --	Straw fluting paper	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4805 19 00	-- Other	kg.	16%
	- <i>Testliner (recycled liner board) :</i>		
4805 24 00	-- Weighing 150 g/m <sup>2</sup> or less	kg.	16%
4805 25 00	-- Weighing more than 150 g/m <sup>2</sup>	kg.	16%
4805 30 00	- Sulphite wrapping paper	kg.	16%
4805 40 00	- Filter paper and paperboard	kg.	16%
4805 50 00	- Felt paper and paperboard	kg.	16%
	- <i>Other :</i>		
4805 91 00	-- Weighing 150 g/m <sup>2</sup> or less	kg.	16%
4805 92 00	-- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg.	16%
4805 93 00	-- Weighing 225 g/m <sup>2</sup> or more	kg.	16%
4806	VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS		
4806 10 00	- Vegetable parchment	kg.	16%
4806 20 00	- Greaseproof papers	kg.	16%
4806 30 00	- Tracing papers	kg.	16%
4806 40	- <i>Glassine and other glazed transparent or translucent papers:</i>		
4806 40 10	--- Glassine papers	kg.	16%
4806 40 90	--- Other	kg.	16%
4807	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS		
4807 00	- <i>Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets :</i>		
4807 00 10	--- Straw paper and other straw board, whether or not covered with paper other than straw paper	kg.	16%
4807 00 90	--- Other	kg.	16%
4808	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 4803		
4808 10 00	- Corrugated paper and paperboard, whether or not perforated	kg.	16%
4808 20 00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	16%
4808 30 00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	16%
4808 90 00	- Other	kg.	16%
4809	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4809 10	- Carbon or similar copying papers:		
4809 10 10	--- Manifold paper	kg.	16%
4809 10 90	--- Other	kg.	16%
4809 20 00	- Self-copy paper	kg.	16%
4809 90 00	- Other	kg.	16%
4810	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE		
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :		
4810 13	-- In rolls :		
4810 13 10	--- Imitation art paper	kg.	16%
4810 13 20	--- Art paper	kg.	16%
4810 13 30	--- Chrome paper or paperboard	kg.	16%
4810 13 90	--- Other	kg.	16%
4810 14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :		
4810 14 10	--- Imitation art paper	kg.	16%
4810 14 20	--- Art paper	kg.	16%
4810 14 30	--- Chrome paper or paperboard	kg.	16%
4810 14 90	--- Other	kg.	16%
4810 19	-- Other :		
4810 19 10	--- Imitation art paper	kg.	16%
4810 19 20	--- Art paper	kg.	16%
4810 19 30	--- Chrome paper or paperboard	kg.	16%
4810 19 90	--- Other	kg.	16%
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :		
4810 22 00	-- Light-weight coated paper	kg.	16%
4810 29 00	-- Other	kg.	16%
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
4810 31 00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less		
4810 32 00	--- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	kg.	16%
4810 39	-- <i>Other :</i>		
4810 39 10	--- Insulating paper	kg.	16%
4810 39 20	--- Electric insulating press board	kg.	16%
4810 39 30	--- Insulation boards (homogenous)	kg.	16%
4810 39 90	--- Other	kg.	16%
	- <i>Other paper and paperboard :</i>		
4810 92 00	-- Multi-ply	kg.	16%
4810 99 00	-- Other	kg.	16%
4811	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 4803, 4809 OR 4810		
4811 10 00	- Tarred, bituminised or asphalted paper and paperboard	kg.	16%
	- <i>Gummed or adhesive paper and paperboard :</i>		
4811 41 00	-- Self-adhesive	kg.	16%
4811 49 00	-- Other	kg.	16%
	- <i>Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives) :</i>		
4811 51 00	-- Bleached, weighing more than 150 g/m <sup>2</sup>	kg.	16%
4811 59 00	-- Other	kg.	16%
4811 60 00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol	kg.	16%
4811 90	- <i>Other paper, paperboard, cellulose wadding and webs of cellulose fibres :</i>		
	--- <i>Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board :</i>		
4811 90 11	---- Handmade paper and paperboard, rules, lined or squared but not otherwise printed	kg.	16%
4811 90 12	---- Chromo and art paper, coated	kg.	16%
4811 90 13	---- Building board of paper or pulp, impregnated	kg.	16%
4811 90 14	---- Chromo board	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4811 90 15 ----	Raw base paper for sensitising, coated	kg.	16%
4811 90 16 ----	Surface marbled paper	kg.	16%
4811 90 17 ----	Leather board and imitation leather board	kg.	16%
4811 90 18 ----	Matrix board	kg.	16%
	Other :		
4811 90 91 ----	Grape guard paper	kg.	16%
4811 90 92 ----	Asceptic packaging paper	kg.	16%
4811 90 93 ----	Thermal paper for fax machines	kg.	16%
4811 90 94 ----	Thermal paper in jumbo rolls (size 1 mt and above in width and 5,000 mt and above in length)	kg.	16%
4811 90 99 ----	Other	kg.	16%
4812 00 00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	kg.	16%
4813	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES		
4813 10 00 -	In the form of booklets or tubes	kg.	16%
4813 20 00 -	In rolls of a width not exceeding 5 cm	kg.	16%
4813 90 -	Other:		
4813 90 10 ---	Cigarette paper in bulk, or in sheets	kg.	16%
4813 90 90 ---	Other	kg.	16%
4814	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER		
4814 10 00 -	"Ingrain" paper	kg.	16%
4814 20 00 -	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg.	16%
4814 30 00 -	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	kg.	16%
4814 90 00 -	Other	kg.	16%
4815 00 00	FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE	m <sup>2</sup>	16%
4816	CARBON-PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES		
4816 10 00 -	Carbon or similar copying papers	kg.	16%
4816 20 -	Self-copy paper:		
4816 20 10 ---	Duplicating paper, cut to size	kg.	16%
4816 20 20 ---	Paper for fax machine	kg.	16%
4816 20 90 ---	Other	kg.	16%
4816 30 00 -	Duplicator stencils	kg.	16%
4816 90 -	Other:		
4816 90 10 ---	Other copying or transfer papers (excluding printed transfer) cut to size whether or not put up in boxes	kg.	16%
4816 90 20 ---	Calculating machine paper in rolls and strips not exceeding 15 cm in width	kg.	16%
4816 90 90 ---	Other	kg.	16%
4817	ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD;		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY		
4817 10 00	- Envelopes	kg.	Nil
4817 20 00	- Letter cards, plain postcards and correspondence cards	kg.	Nil
4817 30	- <i>Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:</i>		
4817 30 10	--- Writing blocks	kg.	Nil
4817 30 90	--- Other	kg.	Nil
4818	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLE CLOTHS, SERVIETTES, NAPKINS FOR BABIES, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES		
4818 10 00	- Toilet paper	kg.	16%
4818 20 00	- Handkerchiefs, cleaning or facial tissues and towel	kg.	16%
4818 30 00	- Table cloths and serviettes	kg.	16%
4818 40	- <i>Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:</i>		
4818 40 10	--- Baby and clinical diapers	kg.	Nil
4818 40 90	--- Other	kg.	Nil
4818 50 00	- Articles of apparel and clothing accessories	kg.	16%
4818 90 00	- Other	kg.	16%
4819	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE		
4819 10	- <i>Cartons, boxes and cases, of corrugated paper or paperboard:</i>		
4819 10 10	--- Boxes	kg.	16%
4819 10 90	--- Other	kg.	16%
4819 20	- <i>Folding cartons, boxes and cases, of non-corrugated paper and paperboard:</i>		
4819 20 10	--- Cartons, boxes, cases, intended for the packing of match sticks	kg.	Nil
4819 20 20	--- Boxes	kg.	16%
4819 20 90	--- Other	kg.	16%
4819 30 00	- Sacks and bags, having a base of a width of 40 cm or more	kg.	16%
4819 40 00	- Other sacks and bags, including cones	kg.	16%
4819 50	- <i>Other packing containers, including record sleeves:</i>		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4819 50 10 ---	Made of corrugated paper or paperboard	kg.	16%
4819 50 90 ---	Other	kg.	16%
4819 60 00 -	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg.	16%
4820	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXCISE BOOKS, BLOTTER-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD		
4820 10 -	<i>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:</i>		
4820 10 10 ---	Registers, account books	kg.	16%
4820 10 20 ---	Letter pads	kg.	16%
4820 10 90 ---	Other	kg.	16%
4820 20 00 -	Exercise books	kg.	16%
4820 30 00 -	Binders (other than book covers), folders and file covers	kg.	16%
4820 40 00 -	Manifold business forms and interleaved carbon sets	kg.	16%
4820 50 00 -	Albums for samples or for collections	kg.	16%
4820 90 -	<i>Other:</i>		
4820 90 10 ---	Blotting papers cut to size	kg.	16%
4820 90 90 ---	Other	kg.	16%
4821	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED		
4821 10 -	<i>Printed :</i>		
4821 10 10 ---	Paper tags	kg.	16%
4821 10 20 ---	Labels	kg.	16%
4821 10 90 ---	Other	kg.	16%
4821 90 -	<i>Other:</i>		
4821 90 10 ---	Labels	kg.	16%
4821 90 90 ---	Other	kg.	16%
4822	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)		
4822 10 00 -	Of a kind used for winding textile yarn	kg.	16%
4822 90 -	<i>Other:</i>		
4822 90 10 ---	Paper tubes	kg.	16%
4822 90 90 ---	Other	kg.	16%
4823	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Gummed or adhesive paper, in strips or rolls :</i>		
4823 12 00 --	Self-adhesive	kg.	16%
4823 19 00 --	Other	kg.	16%
4823 20 00 -	Filter paper and paperboard	kg.	16%
4823 40 00 -	Rolls, sheets and dials, printed for self-recording apparatus	kg.	16%
4823 60 00 -	Trays, dishes, plates, cups and the like, of paper and paperboard	kg.	16%
4823 70 -	<i>Moulded or pressed article of paper pulp :</i>		
4823 70 10 ---	Paper pulp moulded trays	kg.	16%
4823 70 20 ---	Wood pulp board	kg.	16%
4823 70 30 ---	Articles made of paper mache other than artware and moulded or pressed goods of wood pulp	kg.	16%
4823 70 90 ---	Other	kg.	16%
4823 90 -	<i>Other :</i>		
	--- <i>Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud-speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates:</i>		
4823 90 11 ----	Braille paper	kg.	Nil
4823 90 12 ----	Cellulose in sole board or sheet	kg.	16%
4823 90 13 ----	Packing and wrapping paper	kg.	16%
4823 90 14 ----	Paper for cigarette filter tips	kg.	16%
4823 90 15 ----	Paper cone for loudspeaker	kg.	16%
4823 90 16 ----	Patterns made of papers for leather footwear, leather garments and goods	kg.	16%
4823 90 17 ----	Patterns made of paper for articles of apparel and clothing accessories	kg.	16%
4823 90 18 ----	Products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations	kg.	16%
4823 90 19 ----	Decorative laminates	kg.	16%
	--- <i>Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm. in width; typewriting paper cut to size and the like :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4823 90 21 ----	Pre-punched cards	kg.	16%
4823 90 22 ----	Monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width	kg.	16%
4823 90 23 ----	Typewriting paper cut to size	kg.	16%
4823 90 30 ---	Plain or embossed seals made of paper, laminated paper or paper gaskets	kg.	16%
4823 90 90 ---	Other	kg.	16%

## CHAPTER 49

*Printed books, newspapers, pictures and other products of the printing industry;  
manuscripts, typescripts and plans*

## NOTES

1. This Chapter does not cover :

- (a) photographic negatives or positives on transparent bases (Chapter 37);
- (b) maps, plans or globes, in relief, whether or not printed (heading 9023); or
- (c) playing cards or other goods of Chapter 95.

2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 4901, whether or not containing advertising material.

4. Heading 4901 also covers :

(a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes ;

(b) a pictorial supplement accompanying, and subsidiary to, a bound volume ;  
and

(c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 4911.

5. Subject to Note 3 to this Chapter, heading 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 4911.

6. For the purposes of heading 4903, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

## SUPPLEMENTARY NOTES

For the purposes of tariff item 4907 00 30, "Information Technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4901	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS		
4901 10	- <i>In single sheets, whether or not folded :</i>		
4901 10 10	--- Printed books	kg.	Nil
4901 10 20	--- Pamphlets, booklets, brochures, leaflets and similar printed matter	kg.	Nil
	- <i>Other :</i>		
4901 91 00	-- Dictionaries and encyclopaedias, and serial instalments thereof	kg.	Nil
4901 99 00	-- Other	kg.	Nil
4902	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL		
4902 10	- <i>Appearing at least four times a week :</i>		
4902 10 10	--- Newspapers	kg.	-
4902 10 20	--- Journals and periodicals	kg.	-
4902 90	- <i>Other:</i>		
4902 90 10	--- Newspapers	kg.	-
4902 90 20	--- Journals and periodicals	kg.	-
4903	- CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS		
4903 00	- <i>Children's picture, drawing or colouring books :</i>		
4903 00 10	--- Picture books	kg.	Nil
4903 00 20	--- Drawing or colouring books	kg.	Nil
4904 00 00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	kg.	-
4905	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED		
4905 10 00	- Globes	kg.	-
	- <i>Other:</i>		
4905 91 00	-- In book form	kg.	-
4905 99	- <i>Other:</i>		
4905 99 10	--- Geographical, hydrological, astronomical maps or charts	kg.	-
4905 99 90	--- Other	kg.	-
4906 00 00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	kg.	Nil
4907	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER; BANK NOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE		
4907 00	- <i>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title :</i>		
4907 00 10	--- Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value	kg.	Nil
4907 00 20	--- Bank notes	kg.	Nil
4907 00 30	--- Documents of title conveying the right to use Information Technology Software	kg.	Nil
4907 00 90	--- Other	kg.	Nil
4908	TRANSFERS (DECALCOMANIAS)		
4908 10 00	- Transfers (decalcomanias), vitrifiable	kg.	16%
4908 90 00	- Other	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4909	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS		
4909 00	- <i>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings :</i>		
4909 00 10	--- GREETING OR WEDDING CARDS	kg.	Nil
4909 00 90	--- Other	kg.	Nil
4910	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS		
4910 00	- <i>Calandars of any kind, printed, including calendar blocks:</i>		
4910 00 10	--- Advertising calendar	kg.	Nil
4910 00 90	--- Other	kg.	Nil
4911	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS		
4911 10	- <i>Trade advertising material, commercial catalogues and the like:</i>		
4911 10 10	--- Posters, printed	kg.	Nil
4911 10 20	--- Commercial catalogues	kg.	Nil
4911 10 30	--- Printed inlay cards	kg.	Nil
4911 10 90	--- Other	kg.	Nil
	- <i>Other:</i>		
4911 91 00	-- Pictures, designs and photographs	kg.	Nil
4911 99	-- <i>Other:</i>		
4911 99 10	--- Hard copy (printed) of computer software	kg.	Nil
4911 99 20	--- Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices	kg.	Nil
4911 99 90	--- Other	kg.	Nil

**SECTION XI**  
**TEXTILES AND TEXTILE ARTICLES**

NOTES

1. This Section does not cover :

- (a) animal brush making bristles or hair (heading 0502); horsehair or horsehair waste (heading 0503);
- (b) human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading 5911);
- (c) cotton linters or other vegetable materials of Chapter 14;
- (d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;
- (e) articles of heading 3005 or 3006 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 3306;
- (f) sensitised textiles of headings 3701 to 3704;
- (g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (i) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) hides or skins with their hair or wool on (Chapter 41 or 43), or articles of, furskin, artificial fur or articles thereof, of heading 4303 or 4304;
- (l) articles of textile materials of heading 4201 or 4202;
- (m) products or articles of Chapter 48 (for example, cellulose wadding);
- (n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) hair-nets or other headgear or parts thereof of Chapter 65;
- (p) goods of Chapter 67;
- (q) abrasive-coated textile material (heading 6805) and also carbon fibres or articles of carbon fibres of heading 6815;
- (r) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);  
or
- (u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons).

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule :

(a) gimped horsehair yarn (heading 5110) and metallised yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) the choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns [single, multiple (folded) or cabled] of the following descriptions are to be treated as "twine, cordage, ropes and cables" :

(a) of silk or waste silk, measuring more than 20,000 decitex;

(b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(c) of true hemp or flax :

(i) polished or glazed, measuring 1,429 decitex or more; or

(ii) not polished or glazed, measuring more than 20,000 decitex;

(d) of coir, consisting of three or more plies;

(e) of other vegetable fibres, measuring more than 20,000 decitex; or

(f) reinforced with metal thread.

(B) Exceptions :

(a) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(c) silk worm gut of heading 5006, and monofilaments of Chapter 54;

(d) metallised yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and

(e) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn [single, multiple (folded) or cabled] put up :

(a) on cards, reels, tubes or similar supports, of a weight (including support) not exceeding :

(i) 85g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125g in other cases;

(b) in balls, hanks or skeins of a weight not exceeding :

(i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste; or

(ii) 125g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500g in other cases.

(c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :

(i) 85g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125g in other cases.

(B) Exceptions :

(a) single yarn of any textile material, except :

(i) single yarn of wool or fine animal hair, unbleached; and

(ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(b) multiple (folded) or cabled yarn, unbleached :

(i) of silk or waste silk, however put up; or

(ii) of other textile material except wool or fine animal hair, in hanks or skeins;

(c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(d) single, multiple (folded) or cabled yarn of any textile material :

(i) in cross-reeled hanks or skeins; or

(ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 5204, 5401 and 5508, the expression "sewing thread" means multiple (folded) or cabled yarn :

(a) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000g;

(b) dressed for use as sewing thread; and

(c) with a final "Z" twist.

6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following :

single yarn of nylon or other polyamides, or of polyesters----- 60 cN/tex

multiple (folded) or cabled yarn of nylon or other polyamides,

or of polyesters ----- 53 cN/tex

single, multiple (folded) or cabled yarn of viscose rayon ----- 27 cN/tex

7. For the purposes of this Section, the expression "made up" means:

(a) cut otherwise than into squares or rectangles;

(b) produced in the finished state, ready for use (or merely needing separation by cutting/dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares; blankets);

(c) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(d) cut to size and having undergone a process of drawn thread work;

(e) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(f) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:

(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression "impregnated" includes "dipped".

12. For the purposes of this Section, the expression "polyamides" includes "aramids".

13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 6101 to 6114 and headings 6201 to 6211.

#### SUB-HEADING NOTES

1. In this Section and, where applicable, throughout this Schedule, the following expressions have the meanings hereby assigned to them :

##### (a) ELASTOMERIC YARN

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

##### (b) UNBLEACHED YARN

Yarn which :

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour ("grey yarn"), manufactured from garneted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).



## (c) BLEACHED YARN

Yarn which :

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

## (d) COLOURED (DYED OR PRINTED) YARN

Yarn which :

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from silvers or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

## (e) UNBLEACHED WOVEN FABRIC

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

## (f) BLEACHED WOVEN FABRIC

Woven fabric which :

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

## (g) DYED WOVEN FABRIC

Woven fabric which :

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

(ii) consists of coloured yarn of a single uniform colour.

## (h) WOVEN FABRIC OF YARNS OF DIFFERENT COLOURS

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration).

## (j) PRINTED WOVEN FABRIC

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics:

Woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process).

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (e) to (j) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

## (k) PLAIN WEAVE

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternatively over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 5809 consisting of the same textile materials.

(B) For the application of this rule:

(a) where appropriate, only the part which determines, the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 5810 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

## CHAPTER 50.

## Silk

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5001 00 00	SILK-WORM COCOONS SUITABLE FOR REELING	kg.	Nil
5002	RAW SILK (NOT THROWN)		
5002 00	- Raw silk (not thrown) :		
5002 00 10	--- Mulberry raw silk	kg.	Nil
5002 00 20	--- Mulberry dupion silk	kg.	Nil
5002 00 30	--- Non-mulberry silk	kg.	Nil
5003	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)		
5003 10	- Not carded or combed :		
5003 10 10	--- Mulberry silk waste	kg.	Nil
5003 10 20	--- Tussar waste	kg.	Nil
5003 10 90	--- Other	kg.	Nil
5003 90	- Other :		
5003 90 10	--- Mulberry silk waste	kg.	Nil
5003 90 20	--- Tussar waste	kg.	Nil
5003 90 30	--- Eri waste	kg.	Nil
5003 90 40	--- Munga waste	kg.	Nil
5003 90 90	--- Other	kg.	Nil
5004	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE		
5004 00	- Silk yarn (other than yarn spun from silk waste) not put up for retail sale :		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5004 00 10 ---	100% mulberry dupion silk yarn	kg.	8%
5004 00 90 ---	Other	kg.	16%
5005	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE		
5005 00 -	Yarn spun from silk waste; not put up for retail sale:		
---	Containing 85% or more by weight of silk waste:		
5005 00 11 ----	Other than noil silk	kg.	8%
5005 00 12 ----	From noil silk	kg.	8%
---	Containing less than 85% by weight of silk :		
5005 00 21 ----	Other than noil silk	kg.	16%
5005 00 22 ----	From noil silk	kg.	16%
5006	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT		
5006 00 -	Silk yarn and yarn spun from silk waste, put up for retail sale; silk worm gut:		
---	Silk yarn:		
5006 00 11 ----	Silk embroidery thread	kg.	8%
5006 00 19 ----	Other	kg.	8%
---	Yarn spun from silk waste containing 85% or more by weight of silk :		
5006 00 21 ----	Silk embroidery thread	kg.	8%
5006 00 29 ----	Other	kg.	8%
---	Yarn spun from silk waste containing 85% or less by weight of silk :		
5006 00 31 ----	Spun from silk waste other than noil silk	kg.	16%
5006 00 32 ----	Yarn spun from noil silk	kg.	16%
5006 00 33 ----	Silk embroidery thread	kg.	16%
5006 00 39 ----	Other	kg.	16%
5006 00 90 ---	Other	kg.	8%
5007	WOVEN FABRICS OF SILK OR OF SILK WASTE		
5007 10 00 -	Fabrics of noil silk	m <sup>2</sup>	8%
5007 20 -	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:		
5007 20 10 ---	Sarees	m <sup>2</sup>	8%
5007 20 90 ---	Other	m <sup>2</sup>	8%
5007 90 00 -	Other fabrics	m <sup>2</sup>	8%

## CHAPTER 51

*Wool, fine or coarse animal hair; horsehair yarn and woven fabric*

## NOTES

## 1. Throughout this Schedule :

(a) "wool" means the natural fibre grown by sheep or lambs;

(b) "fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 0502) and horsehair (heading 0503).

2. In relation to the products of headings 5105, 5106, 5107, 5108, 5109, 5110, 5111, 5112 and 5113 and the entries relating thereto, the expressions 'wool', 'fine animal hair', and 'coarse animal hair' shall include respective waste and garnetted stock after they have been carded, combed or otherwise processed for spinning.

3. In relation to products falling under heading 5106 or 5107 or 5108 or 5109, printing, bleaching, merchandising, twisting, texturising, doubling, multiple-folding, cabling, any other like process, any combination of these processes and the conversion of any form of any of the said product into another form of such product, shall amount to 'manufacture'.

4. In relation to the products of headings 5111, 5112 and 5113 milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5101	WOOL, NOT CARDED OR COMBED		
	- Greasy, including fleece-washed wool :		
5101 11 00	-- Shorn wool	kg.	Nil
5101 19 00	-- Other	kg.	Nil
	- Degreased, not carbonised		
5101 21 00	-- Shorn wool	kg.	Nil
5101 29 00	-- Other	kg.	Nil
5101 30 00	- Carbonised	kg.	Nil
5102	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED		
	- Fine animal hair :		
5102 11	-- Of Kashmir (cashmere) goats :		
5102 11 10	--- Marine Angora	kg.	Nil
5102 11 90	--- Other	kg.	Nil
5102 19	-- Other :		
5102 19 10	--- Marine Angora	kg.	Nil
5102 19 90	--- Other	kg.	Nil
5102 20	- Coarse animal hair :		
5102 20 10	--- Goat hair (other than Angora)	kg.	Nil
5102 20 90	--- Other (excluding pig and boar bristles)	kg.	Nil
5103	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK		
5103 10	- Noils of wool or of fine animal hair :		
5103 10 10	--- Noils of wool	kg.	Nil
5103 10 90	--- Other	kg.	Nil
5103 20	- Other waste of wool or of fine animal hair :		
5103 20 10	--- Waste of sheep's and lamb's wool	kg.	Nil
5103 20 20	--- Yarn waste	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5103 20 90 ---	Other	kg.	Nil
5103 30 00 -	Waste of coarse animal hair	kg.	Nil
5104	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR		
5104 00 -	<i>Garnetted stock of wool or of fine or coarse animal hair :</i>		
5104 00 10 ---	Shoddy wool	kg.	Nil
5104 00 90 ---	Other	kg.	Nil
5105	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)		
5105 10 00 -	Carded wool	kg.	16%
	<i>Wool tops and other combed wool :</i>		
5105 21 00 -	Combed wool in fragments	kg.	16%
5105 29 -	<i>Other :</i>		
5105 29 10 ---	Wool tops	kg.	16%
5105 29 90 ---	Other	kg.	16%
	<i>Fine animal hair, carded or combed:</i>		
5105 31 00 -	Of Kashmir (cashmere) goats	kg.	16%
5105 39 00 -	Other	kg.	16%
5105 40 00 -	Coarse animal hair, carded or combed	kg.	16%
5106	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE		
5106 10 -	<i>Containing 85% or more by weight of wool :</i>		
5106 10 10 ---	Shoddy woollen yarn	kg.	16%
5106 10 20 ---	Munga woollen yarn	kg.	16%
5106 10 90 ---	Other	kg.	16%
5106 20 -	<i>Containing less than 85% by weight of wool :</i>		
5106 20 10 ---	Shoddy woollen yarn	kg.	16%
5106 20 20 ---	Munga woollen yarn	kg.	16%
5106 20 90 ---	Other	kg.	16%
5107	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE		
5107 10 -	<i>Containing 85% or more by weight of wool :</i>		
5107 10 10 ---	Worsted hosiery yarn	kg.	16%
5107 10 20 ---	Worsted knitted yarn	kg.	16%
5107 10 30 ---	Worsted weaving yarn	kg.	16%
5107 10 40 ---	Woollen carpet yarn	kg.	16%
5107 10 90 ---	Other	kg.	16%
5107 20 -	<i>Containing less than 85% by weight of wool :</i>		
5107 20 10 ---	Worsted hosiery yarn	kg.	16%
5107 20 20 ---	Worsted knitted yarn	kg.	16%
5107 20 30 ---	Worsted weaving yarn	kg.	16%
5107 20 40 ---	Woollen carpet yarn	kg.	16%
5107 20 90 ---	Other	kg.	16%
5108	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE		
5108 10 00 -	Carded	kg.	16%
5108 20 00 -	Combed	kg.	16%
5109	YARN OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE		
5109 10 -	<i>Containing 85% or more by weight of wool or of fine animal hair :</i>		
5109 10 10 ---	Hosiery wool	kg.	16%
5109 10 90 ---	Other	kg.	16%
5109 90 00 -	Other	kg.	16%
5110	YARN OF COARSE ANIMAL HAIR OR OF HORSE-HAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE		
5110 00 -	<i>Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale :</i>		
5110 00 10 ---	Put up for retail sale	kg.	16%
5110 00 20 ---	Other	kg.	16%
5111	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Containing 85% or more by weight of wool or of fine animal hair :</i>		
5111 11	-- <i>Of a weight not exceeding 300 g/m<sup>2</sup> :</i>		
5111 11 10	--- Unbleached	m <sup>2</sup>	16%
5111 11 20	--- Bleached	m <sup>2</sup>	16%
5111 11 30	--- Dyed	m <sup>2</sup>	16%
5111 11 40	--- Printed	m <sup>2</sup>	16%
5111 11 90	--- Other	m <sup>2</sup>	16%
5111 19	-- <i>Other :</i>		
5111 19 10	--- Unbleached	m <sup>2</sup>	16%
5111 19 20	--- Bleached	m <sup>2</sup>	16%
5111 19 30	--- Dyed	m <sup>2</sup>	16%
5111 19 40	--- Printed	m <sup>2</sup>	16%
5111 19 90	--- Other	m <sup>2</sup>	16%
5111 20	- <i>Other, mixed mainly or solely with man-made filaments :</i>		
5111 20 10	--- Unbleached	m <sup>2</sup>	16%
5111 20 20	--- Bleached	m <sup>2</sup>	16%
5111 20 30	--- Dyed	m <sup>2</sup>	16%
5111 20 40	--- Printed	m <sup>2</sup>	16%
5111 20 90	--- Other	m <sup>2</sup>	16%
5111 30	- <i>Other, mixed mainly or solely with man-made staple fibres :</i>		
5111 30 10	--- Unbleached	m <sup>2</sup>	16%
5111 30 20	--- Bleached	m <sup>2</sup>	16%
5111 30 30	--- Dyed	m <sup>2</sup>	16%
5111 30 40	--- Printed	m <sup>2</sup>	16%
5111 30 90	--- Other	m <sup>2</sup>	16%
5111 90	- <i>Other :</i>		
5111 90 10	--- Unbleached	m <sup>2</sup>	16%
5111 90 20	--- Bleached	m <sup>2</sup>	16%
5111 90 30	--- Dyed	m <sup>2</sup>	16%
5111 90 40	--- Printed	m <sup>2</sup>	16%
5111 90 90	--- Other	m <sup>2</sup>	16%
5112	WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR		
	- <i>Containing 85% or more by weight of wool or of fine animal hair:</i>		
5112 11	-- <i>Of a weight not exceeding 200 g/m<sup>2</sup> :</i>		
5112 11 10	--- Unbleached	m <sup>2</sup>	16%
5112 11 20	--- Bleached	m <sup>2</sup>	16%
5112 11 30	--- Dyed	m <sup>2</sup>	16%
5112 11 40	--- Printed	m <sup>2</sup>	16%
5112 11 90	--- Other	m <sup>2</sup>	16%
5112 19	-- <i>Other :</i>		
5112 19 10	--- Unbleached	m <sup>2</sup>	16%
5112 19 20	--- Bleached	m <sup>2</sup>	16%
5112 19 30	--- Dyed	m <sup>2</sup>	16%
5112 19 40	--- Printed	m <sup>2</sup>	16%
5112 19 90	--- Other	m <sup>2</sup>	16%
5112 20	- <i>Other, mixed mainly or solely with man-made filaments:</i>		
5112 20 10	--- Unbleached	m <sup>2</sup>	16%
5112 20 20	--- Bleached	m <sup>2</sup>	16%
5112 20 30	--- Dyed	m <sup>2</sup>	16%
5112 20 40	--- Printed	m <sup>2</sup>	16%
5112 20 90	--- Other	m <sup>2</sup>	16%
5112 30	- <i>Other, mixed mainly or solely with man-made staple fibres:</i>		
5112 30 10	--- Unbleached	m <sup>2</sup>	16%
5112 30 20	--- Bleached	m <sup>2</sup>	16%
5112 30 30	--- Dyed	m <sup>2</sup>	16%
5112 30 40	--- Printed	m <sup>2</sup>	16%
5112 30 90	--- Other	m <sup>2</sup>	16%
5112 90	- <i>Other:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5112 90 10 ---	Unbleached	m <sup>2</sup>	16%
5112 90 20 ---	Bleached	m <sup>2</sup>	16%
5112 90 30 ---	Dyed	m <sup>2</sup>	16%
5112 90 40 ---	Printed	m <sup>2</sup>	16%
5112 90 90 ---	Other	m <sup>2</sup>	16%
5113	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSE-HAIR		
5113 00	<i>Woven fabrics of coarse animal hair or of horse-hair:</i>		
5113 00 10 ---	Unbleached	m <sup>2</sup>	16%
5113 00 20 ---	Bleached	m <sup>2</sup>	16%
5113 00 30 ---	Dyed	m <sup>2</sup>	16%
5113 00 40 ---	Printed	m <sup>2</sup>	16%
5113 00 90 ---	Other	m <sup>2</sup>	16%

## CHAPTER 52

## Cotton

## SUB-HEADING NOTES

1. For the purposes of sub-headings 5209 42 and 5211 42, the expression "denim" means fabrics of yarns of different colours, of 3 – thread or 4 – thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed, grey or coloured a lighter shade of the colour of the warp yarns.

2. In relation to products of headings 5204, 5205 and 5206, the process of dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling or any other process or any one or more of these processes, or the conversion of any form the said products into another form of such products shall amount to 'manufacture'.

3. In relation to products of headings 5203, 5204, 5205, 5206, 5207, 5208, 5209, 5210, 5211 and 5212 and the entries relating thereto, the expression "cotton" shall include waste and garnetted stock after they have been carded, combed or otherwise processed for spinning.

4. In relation to products falling under heading 5207 or 5208 or 5209, includes bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing and any other like process or any combination of such processes shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5201	COTTON, NOT CARDED OR COMBED		
5201 00	- Cotton, not carded or combed :		
	--- Indian cotton :		
5201 00 11	---- Bengal deshi	kg.	Nil
5201 00 12	---- Indian cotton of staple length 20.5 mm (25/32") and below (e.g., oomras, yellow picking, Assam comillas)	kg.	Nil
5201 00 13	---- Indian cotton of staple length exceeding 20.5mm (26/32") but not exceeding 24.5mm (30/32")	kg.	Nil
5201 00 14	---- Indian cotton of staple length over 24.5 mm (31/32") to 28 mm	kg.	Nil
5201 00 15	---- Indian cotton of staple length 28.5 mm (14/32") and above but below 34.5 mm	kg.	Nil
5201 00 19	---- Indian cotton of all staple length 34.5 mm and above (112/32")	kg.	Nil
5201 00 20	--- Cotton, other than Indian, of all staple length	kg.	Nil
5202	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)		
5202 10 00	- Yarn waste (including thread waste)	kg.	Nil
	- Other :		
5202 91 00	-- Garnetted stock	kg.	Nil
5202 99 00	-- Other	kg.	Nil
5203 00 00	COTTON, CARDED OR COMBED	kg.	Nil
5204	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE		
	- Not put up for retail sale :		
5204 11	-- Containing 85% or more by weight of cotton :		
5204 11 10	--- Cotton thread, sewing, containing any synthetic staple fibre	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5204 11 20 ---	Cotton thread, darning	kg.	16%
5204 11 30 ---	Embroidery cotton thread	kg.	16%
5204 11 40 ---	Cotton sewing thread, not containing any synthetic staple fibre	kg.	16%
5204 11 90 ---	Other	kg.	16%
5204 19 00 ---	Other	kg.	16%
5204 20 -	<i>Put up for retail sale :</i>		
5204 20 10 ---	Cotton thread, sewing, containing any synthetic staple fibre	kg.	16%
5204 20 20 ---	Cotton thread, darning	kg.	16%
5204 20 30 ---	Embroidery cotton thread	kg.	16%
5204 20 40 ---	Cotton sewing thread, not containing any synthetic staple fibre	kg.	16%
5204 20 90 ---	Other	kg.	16%
5205	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE		
	<i>- Single yarn, of uncombed fibres :</i>		
5205 11 --	<i>Measuring 714.29 decitex or more (not exceeding 14 metric number) :</i>		
5205 11 10 ---	Grey	kg.	16%
5205 11 20 ---	Bleached	kg.	16%
5205 11 30 ---	Dyed	kg.	16%
5205 11 90 ---	Other	kg.	16%
5205 12 --	<i>Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) :</i>		
5205 12 10 ---	Grey	kg.	16%
5205 12 20 ---	Bleached	kg.	16%
5205 12 30 ---	Dyed	kg.	16%
5205 12 90 ---	Other	kg.	16%
5205 13 --	<i>Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) :</i>		
5205 13 10 ---	Grey	kg.	16%
5205 13 20 ---	Bleached	kg.	16%
5205 13 30 ---	Dyed	kg.	16%
5205 13 90 ---	Other	kg.	16%
5205 14 --	<i>Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) :</i>		
5205 14 10 ---	Grey	kg.	16%
5205 14 20 ---	Bleached	kg.	16%
5205 14 30 ---	Dyed	kg.	16%
5205 14 90 ---	Other	kg.	16%
5205 15 --	<i>Measuring less than 125 decitex (exceeding 80 metric number) :</i>		
5205 15 10 ---	Grey	kg.	16%
5205 15 20 ---	Bleached	kg.	16%
5205 15 30 ---	Dyed	kg.	16%
5205 15 90 ---	Other	kg.	16%
	<i>- Single yarn of combed fibres :</i>		
5205 21 --	<i>Measuring 714.29 decitex or more (not exceeding 14 metric number) :</i>		
5205 21 10 ---	Grey	kg.	16%
5205 21 20 ---	Bleached	kg.	16%
5205 21 30 ---	Dyed	kg.	16%
5205 21 90 ---	Other	kg.	16%
5205 22 --	<i>Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5205 22 10 ---	Grey	kg.	16%
5205 22 20 ---	Bleached	kg.	16%
5205 22 90 ---	Other	kg.	16%
5205 23 --	<i>Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) :</i>		
5205 23 10 ---	Grey	kg.	16%
5205 23 20 ---	Bleached	kg.	16%
5205 23 90 ---	Other	kg.	16%
5205 24 --	<i>Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) :</i>		
5205 24 10 ---	Grey	kg.	16%
5205 24 20 ---	Bleached	kg.	16%
5205 24 90 ---	Other	kg.	16%
5205 26 --	<i>Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) :</i>		
5205 26 10 ---	Dyed	kg.	16%
5205 26 20 ---	Bleached	kg.	16%
5205 26 90 ---	Other	kg.	16%
5205 27 --	<i>Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) :</i>		
5205 27 10 ---	Dyed	kg.	16%
5205 27 20 ---	Bleached	kg.	16%
5205 27 90 ---	Other	kg.	16%
5205 28 --	<i>Measuring less than 83.33 decitex (exceeding 120 metric number) :</i>		
5205 28 10 ---	Dyed	kg.	16%
5205 28 20 ---	Bleached	kg.	16%
5205 28 90 ---	Other	kg.	16%
	<i>Multiple (folded) or cabled yarn, of uncombed fibres :</i>		
5205 31 --	<i>Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) :</i>		
5205 31 10 ---	Grey	kg.	16%
5205 31 20 ---	Bleached	kg.	16%
5205 31 30 ---	Dyed	kg.	16%
5205 31 90 ---	Other	kg.	16%
5205 32 --	<i>Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) :</i>		
5205 32 10 ---	Grey	kg.	16%
5205 32 20 ---	Bleached	kg.	16%
5205 32 90 ---	Other	kg.	16%
5205 33 --	<i>Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) :</i>		
5205 33 10 ---	Grey	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5205 33 20 ---	Bleached	kg.	16%
5205 33 30 ---	Dyed	kg.	16%
5205 33 90 ---	Other	kg.	16%
5205 34 --	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) :		
5205 34 10 ---	Grey	kg.	16%
5205 34 20 ---	Bleached	kg.	16%
5205 34 30 ---	Dyed	kg.	16%
5205 34 90 ---	Other	kg.	16%
5205 35 --	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) :		
5205 35 10 ---	Grey	kg.	16%
5205 35 90 ---	Other	kg.	16%
	Multiple (folded) or cabled yarn, of combed fibres :		
5205 41 --	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) :		
5205 41 10 ---	Grey	kg.	16%
5205 41 20 ---	Bleached	kg.	16%
5205 41 30 ---	Dyed	kg.	16%
5205 41 90 ---	Other	kg.	16%
5205 42 --	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) :		
5205 42 10 ---	Grey	kg.	16%
5205 42 90 ---	Other	kg.	16%
5205 43 --	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) :		
5205 43 10 ---	Grey	kg.	16%
5205 43 20 ---	Bleached	kg.	16%
5205 43 90 ---	Other	kg.	16%
5205 44 --	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) :		
5205 44 10 ---	Grey	kg.	16%
5205 44 20 ---	Bleached	kg.	16%
5205 44 90 ---	Other	kg.	16%
5205 46 --	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) :		
5205 46 10 ---	Grey	kg.	16%
5205 46 20 ---	Bleached	kg.	16%
5205 46 30 ---	Dyed	kg.	16%
5205 46 90 ---	Other	kg.	16%
5205 47 --	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>number per single yarn) :</i>		
5205 47 10 ---	Grey	kg.	16%
5205 47 20 ---	Bleached	kg.	16%
5205 47 30 ---	Dyed	kg.	16%
5205 47 90 ---	Other	kg.	16%
5205 48 --	<i>Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) :</i>		
5205 48 10 ---	Grey	kg.	16%
5205 48 20 ---	Bleached	kg.	16%
5205 48 30 ---	Dyed	kg.	16%
5205 48 90 ---	Other	kg.	16%
5206	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE		
	<i>Single yarn, of uncombed fibres :</i>		
5206 11 00 --	Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg.	16%
5206 12 00 --	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg.	16%
5206 13 00 --	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg.	16%
5206 14 00 --	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg.	16%
5206 15 00 --	Measuring less than 125 decitex (exceeding 80 metric number)	kg.	16%
	<i>Single yarn of combed fibres :</i>		
5206 21 00 --	Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg.	16%
5206 22 00 --	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg.	16%
5206 23 00 --	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg.	16%
5206 24 00 --	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg.	16%
5206 25 00 --	Measuring less than 125 decitex (exceeding 80 metric number)	kg.	16%
	<i>Multiple (folded) or cabled yarn, of uncombed fibres :</i>		
5206 31 00 ---	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg.	16%
5206 32 00 --	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg.	16%
5206 33 00 --	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg.	16%
5206 34 00 --	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5206 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg.	16%
	-- <i>Multiple (folded) or cabled yarn, of combed fibres :</i>		
5206 41 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg.	16%
5206 42 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg.	16%
5206 43 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg.	16%
5206 44 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg.	16%
5206 45 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg.	16%
5207	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE		
5207 10 00	-- Containing 85% or more by weight of cotton	kg.	16%
5207 90 00	-- Other	kg.	16%
5208	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m <sup>2</sup>		
	-- <i>Unbleached :</i>		
5208 11	-- <i>Plain weave, weighing not more than 100 g/m<sup>2</sup> :</i>		
5208 11 10	--- Dhoti	m <sup>2</sup>	16%
5208 11 20	--- Saree	m <sup>2</sup>	16%
5208 11 30	--- Shirting fabrics	m <sup>2</sup>	16%
5208 11 40	--- Casement	m <sup>2</sup>	16%
5208 11 90	--- Other	m <sup>2</sup>	16%
5208 12	-- <i>Plain weave, weighing more than 100 g/m<sup>2</sup> :</i>		
5208 12 10	--- Dhoti	m <sup>2</sup>	16%
5208 12 20	--- Saree	m <sup>2</sup>	16%
5208 12 30	--- Shirting fabrics	m <sup>2</sup>	16%
5208 12 40	--- Casement	m <sup>2</sup>	16%
5208 12 50	--- Sheeting (takia, leopard fabrics, other than furnishing fabrics)	m <sup>2</sup>	16%
5208 12 60	--- Voils	m <sup>2</sup>	16%
5208 12 90	--- Other	m <sup>2</sup>	16%
5208 13	-- <i>3-thread or 4-thread twill, including cross twill :</i>		
5208 13 10	--- Shirting fabrics	m <sup>2</sup>	16%
5208 13 20	--- Dobby fabrics	m <sup>2</sup>	16%
5208 13 90	--- Other	m <sup>2</sup>	16%
5208 19	-- <i>Other fabrics :</i>		
5208 19 10	--- Dedsuti, dosuti fabrics	m <sup>2</sup>	16%
5208 19 90	--- Other	m <sup>2</sup>	16%
	-- <i>Bleached :</i>		
5208 21	-- <i>Plain weave, weighing not more than 100 g/m<sup>2</sup> :</i>		
5208 21 10	--- Dhoti	m <sup>2</sup>	16%
5208 21 20	--- Saree	m <sup>2</sup>	16%
5208 21 30	--- Casement	m <sup>2</sup>	16%
5208 21 40	--- Shirting fabrics	m <sup>2</sup>	16%
5208 21 50	--- Cambrics (including madapolam and jaconet)	m <sup>2</sup>	16%
5208 21 60	--- Mulls (including limbric and willaya)	m <sup>2</sup>	16%
5208 21 70	--- Muslin (including lawn, mulmul and organdi)	m <sup>2</sup>	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5208 21 80 ---	Voils (excluding leno fabrics)	m <sup>2</sup>	16%
5208 21 90 ---	Other	m <sup>2</sup>	16%
5208 22 ---	Plain weave, weighing more than 100 g/m <sup>2</sup> :		
5208 22 10 ---	Dhoti	m <sup>2</sup>	16%
5208 22 20 ---	Saree	m <sup>2</sup>	16%
5208 22 30 ---	Shirting fabrics	m <sup>2</sup>	16%
5208 22 40 ---	Casement	m <sup>2</sup>	16%
5208 22 50 ---	Cambrics (including madapollam and jaconet)	m <sup>2</sup>	16%
5208 22 60 ---	Long cloth (including calico)	m <sup>2</sup>	16%
5208 22 70 ---	Sheeting (takia and the like)	m <sup>2</sup>	16%
5208 22 80 ---	Voils (excluding leno fabrics)	m <sup>2</sup>	16%
5208 22 90 ---	Other	m <sup>2</sup>	16%
5208 23 ---	3-thread or 4-thread twill, including cross twill :		
5208 23 10 ---	Shirting fabrics	m <sup>2</sup>	16%
5208 23 20 ---	Parmatta fabrics (including ilesia, pocketing, Italian twill)	m <sup>2</sup>	16%
5208 23 30 ---	Shirting fabrics	m <sup>2</sup>	16%
5208 23 90 ---	Other	m <sup>2</sup>	16%
5208 29 ---	Other fabrics :		
5208 29 10 ---	Dhoti and saree, zari bordered	m <sup>2</sup>	16%
5208 29 20 ---	Dedsuti, dosuti fabrics, ceretonnies and osamburge	m <sup>2</sup>	16%
5208 29 90 ---	Other	m <sup>2</sup>	16%
5208 31 ---	Dyed : Plain weave, weighing not more than 100 g/m <sup>2</sup> :		
5208 31 10 ---	Lungi	m <sup>2</sup>	16%
5208 31 20 ---	Saree	m <sup>2</sup>	16%
5208 31 30 ---	Shirting fabrics	m <sup>2</sup>	16%
5208 31 40 ---	Casement	m <sup>2</sup>	16%
5208 31 50 ---	Cambrics (including madapollam and jaconet)	m <sup>2</sup>	16%
5208 31 60 ---	Mull (including limbric and willaya)	m <sup>2</sup>	16%
5208 31 70 ---	Muslin (including lawn mulmul and organdi) of carded or combed yarn	m <sup>2</sup>	16%
5208 31 80 ---	Voils (excluding leno fabrics)	m <sup>2</sup>	16%
5208 31 90 ---	Other	m <sup>2</sup>	16%
5208 32 ---	Plain weave, weighing more than 100 g/m <sup>2</sup> :		
5208 32 10 ---	Lungi	m <sup>2</sup>	16%
5208 32 20 ---	Saree	m <sup>2</sup>	16%
5208 32 30 ---	Shirting fabrics	m <sup>2</sup>	16%
5208 32 40 ---	Casement	m <sup>2</sup>	16%
5208 32 50 ---	Bed ticking, domestic	m <sup>2</sup>	16%
5208 32 60 ---	Cambrics (including madapollam and jaconet), longcloth (including calico) and voils (excluding leno fabrics)	m <sup>2</sup>	16%
5208 32 70 ---	Coating (including suiting)	m <sup>2</sup>	16%
5208 32 80 ---	Furnishing fabrics (excluding pile and chenille fabrics)	m <sup>2</sup>	16%
5208 32 90 ---	Other	m <sup>2</sup>	16%
5208 33 ---	3-thread or 4-thread twill, including cross twill :		
5208 33 10 ---	Shirting fabrics	m <sup>2</sup>	16%
5208 33 20 ---	Coating (including suiting)	m <sup>2</sup>	16%
5208 33 30 ---	Shirting (including mazri)	m <sup>2</sup>	16%
5208 33 90 ---	Other	m <sup>2</sup>	16%
5208 39 ---	Other fabrics :		
5208 39 10 ---	Zari bordered sarees	m <sup>2</sup>	16%
5208 39 90 ---	Other	m <sup>2</sup>	16%
5208 41 ---	Of yarn of different colours : Plain weave, weighing not more than 100 g/m <sup>2</sup> :		
5208 41 10 ---	Bleeding Madras	m <sup>2</sup>	16%
5208 41 20 ---	Saree	m <sup>2</sup>	16%
5208 41 30 ---	Shirting fabrics	m <sup>2</sup>	16%
5208 41 40 ---	Bed ticking, domestic	m <sup>2</sup>	16%
5208 41 50 ---	Furnishing fabrics (excluding pile and chenille fabrics)	m <sup>2</sup>	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5208 41 90	--- Other	m <sup>2</sup>	16%
5208 42	-- Plain weave, weighing more than 100 g/m <sup>2</sup> :		
5208 42 10	--- Bleeding Madras	m <sup>2</sup>	16%
5208 42 20	--- Saree	m <sup>2</sup>	16%
5208 42 30	--- Shirting fabrics	m <sup>2</sup>	16%
5208 42 40	--- Casement	m <sup>2</sup>	16%
5208 42 50	--- Bed ticking, domestic	m <sup>2</sup>	16%
5208 42 60	--- Furnishing fabrics, other than pile and chenille fabric	m <sup>2</sup>	16%
5208 42 90	--- Other	m <sup>2</sup>	16%
5208 43	-- 3-thread or 4-thread twill, including cross twill :		
5208 43 10	--- Bleeding Madras	m <sup>2</sup>	16%
5208 43 20	--- Shirting fabrics	m <sup>2</sup>	16%
5208 43 30	--- Bed ticking, damask	m <sup>2</sup>	16%
5208 43 40	--- Flannelette	m <sup>2</sup>	16%
5208 43 90	--- Other	m <sup>2</sup>	16%
5208 49	-- Other fabrics :		
5208 49 10	--- Zari bordered sarees	m <sup>2</sup>	16%
5208 49 20	--- Real Madras handkerchiefs	m <sup>2</sup>	16%
5208 49 90	--- Other	m <sup>2</sup>	16%
5208 51	-- Plain weave, weighing not more than 100 g/m <sup>2</sup> :		
5208 51 10	--- Lungi	m <sup>2</sup>	16%
5208 51 20	--- Saree	m <sup>2</sup>	16%
5208 51 30	--- Shirting fabrics	m <sup>2</sup>	16%
5208 51 40	--- Casement	m <sup>2</sup>	16%
5208 51 50	--- Cambrics (including madapollam and jaconet)	m <sup>2</sup>	16%
5208 51 60	--- Mull (including limbric and willaya)	m <sup>2</sup>	16%
5208 51 70	--- Muslin (including lawn mulmul and organdi) of carded or combed yarn	m <sup>2</sup>	16%
5208 51 80	--- Voils (excluding leno fabrics)	m <sup>2</sup>	16%
5208 51 90	--- Other	m <sup>2</sup>	16%
5208 52	-- Plain weave, weighing more than 100 g/m <sup>2</sup> :		
5208 52 10	--- Lungi	m <sup>2</sup>	16%
5208 52 20	--- Saree	m <sup>2</sup>	16%
5208 52 30	--- Shirting fabrics	m <sup>2</sup>	16%
5208 52 40	--- Casement	m <sup>2</sup>	16%
5208 52 50	--- Cambrics (including madapollam and jaconet)	m <sup>2</sup>	16%
5208 52 60	--- Mull (including limbric and willaya)	m <sup>2</sup>	16%
5208 52 70	--- Muslin (including lawn mulmul and organdi) of carded or combed yarn	m <sup>2</sup>	16%
5208 52 80	--- Voils (excluding leno fabrics)	m <sup>2</sup>	16%
5208 52 90	--- Other	m <sup>2</sup>	16%
5208 53	-- 3-thread or 4-thread twill, including cross twill :		
5208 53 10	--- Shirting fabrics	m <sup>2</sup>	16%
5208 53 20	--- Bed ticking	m <sup>2</sup>	16%
5208 53 90	--- Other	m <sup>2</sup>	16%
5208 59	-- Other fabrics :		
5208 59 10	--- Zari bordered sarees	m <sup>2</sup>	16%
5208 59 90	--- Other	m <sup>2</sup>	16%
5209	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m <sup>2</sup>		
	- Unbleached :		
5209 11	-- Plain weave :		
	--- Handloom :		
5209 11 11	---- Dhoti	m <sup>2</sup>	16%
5209 11 12	---- Saree	m <sup>2</sup>	16%
5209 11 13	---- Casement	m <sup>2</sup>	16%
5209 11 14	---- Sheeting (takia, leopard cloth and other than furnishing)	m <sup>2</sup>	16%
5209 11 19	---- Other	m <sup>2</sup>	16%
5209 11 90	---- Other	m <sup>2</sup>	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5209 12	-- 3-thread or 4-thread twill, including cross twill:		
5209 12 10	--- Saree	m <sup>2</sup>	16%
5209 12 20	--- Shirting fabrics	m <sup>2</sup>	16%
5209 12 30	--- Furnishing fabrics (excluding pile and chenille fabrics)	m <sup>2</sup>	16%
5209 12 40	--- Seersucker	m <sup>2</sup>	16%
5209 12 50	--- Canvas, including duck-carded or combed yarn	m <sup>2</sup>	16%
5209 12 60	--- Flannelette	m <sup>2</sup>	16%
5209 12 70	--- Shetting (takia, leopard cloth)	m <sup>2</sup>	16%
5209 12 90	--- Other	m <sup>2</sup>	16%
5209 19 00	-- Other fabrics	m <sup>2</sup>	16%
	- Bleached :		
5209 21	-- Plain weave :		
5209 21 10	--- Saree	m <sup>2</sup>	16%
5209 21 20	--- Shirting fabrics	m <sup>2</sup>	16%
5209 21 30	--- Furnishing fabrics (excluding pile and chenille fabrics)	m <sup>2</sup>	16%
5209 21 40	--- Seersucker	m <sup>2</sup>	16%
5209 21 50	--- Canvas (including duck) of carded or combed yarn	m <sup>2</sup>	16%
5209 21 60	--- Dhoti	m <sup>2</sup>	16%
5209 21 70	--- Flannelette	m <sup>2</sup>	16%
5209 21 80	--- Sheeting (takia, leopard cloth)	m <sup>2</sup>	16%
5209 21 90	--- Other	m <sup>2</sup>	16%
5209 22	-- 3-thread or 4-thread twill, including cross twill :		
5209 22 10	--- Shirting fabrics	m <sup>2</sup>	16%
5209 22 20	--- Furnishing fabrics (excluding pile and chenille fabrics)	m <sup>2</sup>	16%
5209 22 30	--- Drill	m <sup>2</sup>	16%
5209 22 90	--- Other	m <sup>2</sup>	16%
5209 29	-- Other fabrics :		
5209 29 10	--- Dhoti and saree, zari bordered	m <sup>2</sup>	16%
5209 29 20	--- Dedsuti, dosuti fabrics, ceretonnies and osamburge	m <sup>2</sup>	16%
5209 29 90	--- Other	m <sup>2</sup>	16%
	- Dyed :		
5209 31	-- Plain weave :		
5209 31 10	--- Lungi	m <sup>2</sup>	16%
5209 31 20	--- Saree	m <sup>2</sup>	16%
5209 31 30	--- Shirting fabrics	m <sup>2</sup>	16%
5209 31 40	--- Furnishing fabrics (excluding pile and chenille fabrics)	m <sup>2</sup>	16%
5209 31 50	--- Seersucker	m <sup>2</sup>	16%
5209 31 60	--- Bed ticking, domestic (other than hand dyed)	m <sup>2</sup>	16%
5209 31 70	--- Canvas (including duck), of carded or combed yarn	m <sup>2</sup>	16%
5209 31 80	--- Flannelette	m <sup>2</sup>	16%
5209 31 90	--- Other	m <sup>2</sup>	16%
5209 32	-- 3-thread or 4-thread twill, including cross twill :		
5209 32 10	--- Shirting fabrics	m <sup>2</sup>	16%
5209 32 20	--- Furnishing fabrics (excluding pile and chenille fabrics)	m <sup>2</sup>	16%
5209 32 30	--- Drill	m <sup>2</sup>	16%
5209 32 90	--- Other	m <sup>2</sup>	16%
5209 39	-- Other fabrics :		
5209 39 10	--- Zari bordered sarees	m <sup>2</sup>	16%
5209 39 90	--- Other	m <sup>2</sup>	16%
	- Of yarns of different colours :		
5209 41	-- Plain weave :		
5209 41 10	--- Bleeding Madras	m <sup>2</sup>	16%
5209 41 20	--- Saree	m <sup>2</sup>	16%
5209 41 30	--- Shirting fabrics	m <sup>2</sup>	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5209 41 40 ---	Furnishing fabrics (excluding pile and chenille fabrics)	m <sup>2</sup>	16%
5209 41 50 ---	Seersucker	m <sup>2</sup>	16%
5209 41 60 ---	Bed ticking, domestic (other than hand dyed)	m <sup>2</sup>	16%
5209 41 70 ---	Flannelette	m <sup>2</sup>	16%
5209 41 90 ---	Other	m <sup>2</sup>	16%
5209 42 00 ---	Denim	m <sup>2</sup>	16%
5209 43 ---	Other fabrics of 3-thread or 4-thread twill, including cross twill :	m <sup>2</sup>	16%
5209 43 10 ---	Bleeding Madras	m <sup>2</sup>	16%
5209 43 20 ---	Shirting fabrics	m <sup>2</sup>	16%
5209 43 30 ---	Furnishing fabrics (excluding pile and chenille fabrics)	m <sup>2</sup>	16%
5209 43 40 ---	Coating (including suiting)	m <sup>2</sup>	16%
5209 43 90 ---	Other	m <sup>2</sup>	16%
5209 49 ---	Other fabrics :	m <sup>2</sup>	16%
5209 49 10 ---	Zari bordered sari	m <sup>2</sup>	16%
5209 49 90 ---	Other	m <sup>2</sup>	16%
5209 51 ---	Printed :	m <sup>2</sup>	16%
5209 51 10 ---	Plain weave :	m <sup>2</sup>	16%
5209 51 20 ---	Lungi	m <sup>2</sup>	16%
5209 51 30 ---	Saree	m <sup>2</sup>	16%
5209 51 40 ---	Shirting fabrics	m <sup>2</sup>	16%
5209 51 50 ---	Furnishing fabrics (excluding pile and chenille fabrics)	m <sup>2</sup>	16%
5209 51 60 ---	Seersucker	m <sup>2</sup>	16%
5209 51 70 ---	Bed ticking, domestic	m <sup>2</sup>	16%
5209 51 90 ---	Flannelette	m <sup>2</sup>	16%
5209 52 ---	Other	m <sup>2</sup>	16%
5209 52 10 ---	3-thread or 4-thread twill, including cross twill :	m <sup>2</sup>	16%
5209 52 20 ---	Shirting fabrics	m <sup>2</sup>	16%
5209 52 90 ---	Furnishing fabrics (excluding pile and chenille fabrics)	m <sup>2</sup>	16%
5209 59 ---	Other	m <sup>2</sup>	16%
5209 59 10 ---	Other fabrics :	m <sup>2</sup>	16%
5209 59 90 ---	Zari bordered saree	m <sup>2</sup>	16%
5210 ---	Other	m <sup>2</sup>	16%
5210	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m <sup>2</sup>		
5210 11 ---	Unbleached :		
5210 11 10 ---	Plain weave :		
5210 11 20 ---	Shirting fabrics	m <sup>2</sup>	16%
5210 11 90 ---	Saree	m <sup>2</sup>	16%
5210 12 ---	Other	m <sup>2</sup>	16%
5210 12 10 ---	3-thread or 4-thread twill, including cross twill :		
5210 12 90 ---	Shirting fabrics	m <sup>2</sup>	16%
5210 19 00 ---	Other	m <sup>2</sup>	16%
5210 21 ---	Other fabrics	m <sup>2</sup>	16%
5210 21 10 ---	Bleached :		
5210 21 20 ---	Plain weave :		
5210 21 30 ---	Shirting fabrics	m <sup>2</sup>	16%
5210 21 40 ---	Poplin and broad fabrics	m <sup>2</sup>	16%
5210 21 50 ---	Saree	m <sup>2</sup>	16%
5210 21 90 ---	Shirting (including mazri)	m <sup>2</sup>	16%
5210 22 ---	Voile	m <sup>2</sup>	16%
5210 22 11 ---	Other	m <sup>2</sup>	16%
5210 22 12 ---	3-thread or 4-thread twill, including cross twill :		
5210 22 19 ---	Handloom :		
5210 22 21 ---	Crepe fabrics including crepe checks	m <sup>2</sup>	16%
5210 22 22 ---	Shirting fabrics	m <sup>2</sup>	16%
5210 22 23 ---	Other fabrics	m <sup>2</sup>	16%
5210 22 24 ---	Other :	m <sup>2</sup>	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5210 22 21 ----	Shirting (including mazri)	m <sup>2</sup>	16%
5210 22 29 ----	Other	m <sup>2</sup>	16%
5210 29 --	<i>Other fabrics :</i>		
5210 29 10 ---	Dhoti and saree, zari bordered	m <sup>2</sup>	16%
5210 29 20 ---	Dedsuti, dosuti, ceretonnnes and osamburge	m <sup>2</sup>	16%
5210 29 90 ---	Other	m <sup>2</sup>	16%
	- <i>Dyed :</i>		
5210 31 --	<i>Plain weave :</i>		
5210 31 10 ---	Shirting fabrics	m <sup>2</sup>	16%
5210 31 20 ---	Coating (including suitings)	m <sup>2</sup>	16%
5210 31 30 ---	Furnishing fabrics (excluding pile and chenille fabrics)	m <sup>2</sup>	16%
5210 31 40* ---	Poplin and broad fabrics	m <sup>2</sup>	16%
5210 31 50 ---	Saree	m <sup>2</sup>	16%
5210 31 60 ---	Voils	m <sup>2</sup>	16%
5210 31 90 ---	Other	m <sup>2</sup>	16%
5210 32 --	<i>3-thread or 4-thread twill, including cross twill :</i>		
5210 32 10 ---	Crepe fabrics including crepe checks	m <sup>2</sup>	16%
5210 32 20 ---	Shirting fabrics	m <sup>2</sup>	16%
5210 32 30 ---	Bed ticking, damask	m <sup>2</sup>	16%
5210 32 39 ---	Other	m <sup>2</sup>	16%
5210 39 --	<i>Other fabrics :</i>		
5210 39 10 ---	Zari bordered saree	m <sup>2</sup>	16%
5210 39 90 ---	Other	m <sup>2</sup>	16%
	- <i>Of yarns of different colours :</i>		
5210 41 --	<i>Plain weave :</i>		
5210 41 10 ---	Bleeding Madras	m <sup>2</sup>	16%
5210 41 20 ---	Crepe fabrics (excluding crepe checks)	m <sup>2</sup>	16%
5210 41 30 ---	Shirting fabrics	m <sup>2</sup>	16%
5210 41 40 ---	Suitings	m <sup>2</sup>	16%
5210 41 50 ---	Poplin and broad fabrics	m <sup>2</sup>	16%
5210 41 60 ---	Saree	m <sup>2</sup>	16%
5210 41 70 ---	Voils	m <sup>2</sup>	16%
5210 41 90 ---	Other	m <sup>2</sup>	16%
5210 42 --	<i>3-thread or 4-thread twill, including cross twill :</i>		
5210 42 10 ---	Bleeding Madras	m <sup>2</sup>	16%
5210 42 20 ---	Crepe fabrics including crepe checks	m <sup>2</sup>	16%
5210 42 30 ---	Shirting fabrics	m <sup>2</sup>	16%
5210 42 40 ---	Suitings	m <sup>2</sup>	16%
5210 42 50 ---	Bed ticking, damask	m <sup>2</sup>	16%
5210 42 60 ---	Shirtings (including mazri)	m <sup>2</sup>	16%
5210 42 90 ---	Other	m <sup>2</sup>	16%
5210 49 --	<i>Other fabrics :</i>		
5210 49 10 ---	Zari bordered saree	m <sup>2</sup>	16%
5210 49 90 ---	Other	m <sup>2</sup>	16%
	- <i>Printed :</i>		
5210 51 --	<i>Plain weave :</i>		
5210 51 10 ---	Shirting fabrics	m <sup>2</sup>	16%
5210 51 20 ---	Casement	m <sup>2</sup>	16%
5210 51 30 ---	Saree	m <sup>2</sup>	16%
5210 51 40 ---	Poplin and broad fabrics	m <sup>2</sup>	16%
5210 51 50 ---	Voils	m <sup>2</sup>	16%
5210 51 90 ---	Other	m <sup>2</sup>	16%
5210 52 --	<i>3-thread or 4-thread twill, including cross twill :</i>		
5210 52 10 ---	Crepe fabrics including crepe checks	m <sup>2</sup>	16%
5210 52 20 ---	Shirting fabrics	m <sup>2</sup>	16%
5210 52 90 ---	Other	m <sup>2</sup>	16%
5210 59 --	<i>Other fabrics :</i>		
5210 59 10 ---	Zari bordered saree	m <sup>2</sup>	16%
5210 59 90 ---	Other	m <sup>2</sup>	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5211	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 g/m <sup>2</sup>		
	- <i>Unbleached :</i>		
5211 11	- <i>Plain weave :</i>		
5211 11 10	--- Shirting fabrics	m <sup>2</sup>	16%
5211 11 20	--- Saree	m <sup>2</sup>	16%
5211 11 90	--- Other	m <sup>2</sup>	16%
5211 12	--- 3-thread or 4-thread twill, including cross twill :		
5211 12 10	--- Shirting fabrics	m <sup>2</sup>	16%
5211 12 20	--- Twill, not elsewhere specified (including gaberdine)	m <sup>2</sup>	16%
5211 12 30	--- Damask	m <sup>2</sup>	16%
5211 12 90	--- Other	m <sup>2</sup>	16%
5211 19 00	--- Other fabrics	m <sup>2</sup>	16%
	- <i>Bleached :</i>		
5211 21	- <i>Plain weave :</i>		
5211 21 10	--- Shirting fabrics	m <sup>2</sup>	16%
5211 21 20	--- Canvas (including duck) of carded or combed yarn	m <sup>2</sup>	16%
5211 21 30	--- Flannelette	m <sup>2</sup>	16%
5211 21 40	--- Saree	m <sup>2</sup>	16%
5211 21 50	--- Shirting fabrics	m <sup>2</sup>	16%
5211 21 90	--- Other	m <sup>2</sup>	16%
5211 22	--- 3-thread or 4-thread twill, including cross twill :		
5211 22 10	--- Crepe fabrics including crepe checks	m <sup>2</sup>	16%
5211 22 20	--- Shirting fabrics	m <sup>2</sup>	16%
5211 22 30	--- Twill fabrics	m <sup>2</sup>	16%
5211 22 90	--- Other	m <sup>2</sup>	16%
5211 29	--- Other fabrics :		
5211 29 10	--- Zari bordered sari	m <sup>2</sup>	16%
5211 29 20	--- Dedsuti, dosuti, ceretonnies and osamburge	m <sup>2</sup>	16%
5211 29 90	--- Other	m <sup>2</sup>	16%
	- <i>Dyed :</i>		
5211 31	- <i>Plain weave :</i>		
5211 31 10	--- Shirting fabrics	m <sup>2</sup>	16%
5211 31 20	--- Canvas (including duck) of carded or combed yarn	m <sup>2</sup>	16%
5211 31 30	--- Coating (including suitings)	m <sup>2</sup>	16%
5211 31 40	--- Flannelette	m <sup>2</sup>	16%
5211 31 50	--- Saree	m <sup>2</sup>	16%
5211 31 90	--- Other	m <sup>2</sup>	16%
5211 32	--- 3-thread or 4-thread twill, including cross twill :		
5211 32 10	--- Crepe fabrics including crepe checks	m <sup>2</sup>	16%
5211 32 20	--- Shirting fabrics	m <sup>2</sup>	16%
5211 32 30	--- Twill, not elsewhere specified (including gaberdine)	m <sup>2</sup>	16%
5211 32 40	--- Trousers or pant fabrics (excluding jeans and crepe)	m <sup>2</sup>	16%
5211 32 90	--- Other	m <sup>2</sup>	16%
5211 39	--- Other fabrics :		
5211 39 10	--- Zari bordered sarees	m <sup>2</sup>	16%
5211 39 90	--- Other	m <sup>2</sup>	16%
	- <i>Of yarns of different colours :</i>		
5211 41	- <i>Plain weave :</i>		
5211 41 10	--- Bleeding Madras	m <sup>2</sup>	16%
5211 41 20	--- Check shirting (excluding crepe checks)	m <sup>2</sup>	16%
5211 41 30	--- Shirting	m <sup>2</sup>	16%
5211 41 40	--- Suitings	m <sup>2</sup>	16%
5211 41 50	--- Flannelette	m <sup>2</sup>	16%
5211 41 60	--- Saree	m <sup>2</sup>	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5211 41 70 ---	Parachute fabrics	m <sup>2</sup>	16%
5211 41 90 ---	Other	m <sup>2</sup>	16%
5211 42 00 --	Denim	m <sup>2</sup>	16%
5211 43 --	<i>Other fabrics of 3-thread or 4-thread twill, including cross twill :</i>		
5211 43 10 ---	Bleeding Madras	m <sup>2</sup>	16%
5211 43 20 ---	Crepe fabrics	m <sup>2</sup>	16%
5211 43 30 ---	Shirting fabrics	m <sup>2</sup>	16%
5211 43 40 ---	Suitings	m <sup>2</sup>	16%
5211 43 90 ---	Other	m <sup>2</sup>	16%
5211 49 --	<i>Other fabrics :</i>		
5211 49 10 ---	Zari bordered sarees	m <sup>2</sup>	16%
5211 49 90 ---	Other	m <sup>2</sup>	16%
	<i>Printed :</i>		
5211 51 ---	<i>Plain weave :</i>		
5211 51 10 ---	Shirting fabrics	m <sup>2</sup>	16%
5211 51 20 ---	Furnishing fabrics (excluding pile and chenille fabrics)	m <sup>2</sup>	16%
5211 51 30 ---	Flannelette	m <sup>2</sup>	16%
5211 51 40 ---	Long cloth (chintz)	m <sup>2</sup>	16%
5211 51 50 ---	Saree	m <sup>2</sup>	16%
5211 51 90 ---	Other	m <sup>2</sup>	16%
5211 52 --	<i>3-thread or 4-thread twill, including cross twill :</i>		
5211 52 10 ---	Crepe fabrics including crepe checks	m <sup>2</sup>	16%
5211 52 20 ---	Shirting fabrics	m <sup>2</sup>	16%
5211 52 30 ---	Twill, not elsewhere specified (including gaberdine)	m <sup>2</sup>	16%
5211 52 90 ---	Other	m <sup>2</sup>	16%
5211 59 --	<i>Other fabrics :</i>		
5211 59 10 ---	Zari bordered saree	m <sup>2</sup>	16%
5211 59 90 ---	Other	m <sup>2</sup>	16%
5212	OTHER WOVEN FABRICS OF COTTON		
	<i>Weighing not more than 200 g/m<sup>2</sup> :</i>		
5212 11 00 --	Unbleached	m <sup>2</sup>	16%
5212 12 00 --	Bleached	m <sup>2</sup>	16%
5212 13 00 --	Dyed	m <sup>2</sup>	16%
5212 14 00 --	Of yarns of different colours	m <sup>2</sup>	16%
5212 15 00 --	Printed	m <sup>2</sup>	16%
	<i>Weighing more than 200 g/m<sup>2</sup> :</i>		
5212 21 00 --	Unbleached	m <sup>2</sup>	16%
5212 22 00 --	Bleached	m <sup>2</sup>	16%
5212 23 00 --	Dyed	m <sup>2</sup>	16%
5212 24 00 --	Of yarns of different colours	m <sup>2</sup>	16%
5212 25 00 --	Printed	m <sup>2</sup>	16%



## CHAPTER 53

*Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn*

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>5301</b>	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)		
5301 10 00	- Flax, raw or retted	kg.	Nil
	- <i>Flax, broken, scutched, hackled or otherwise processed, but not spun :</i>		
5301 21 00	-- Broken or scutched	kg.	Nil
5301 29 00	-- Other	kg.	Nil
5301 30 00	- Flax tow and waste	kg.	Nil
<b>5302</b>	TRUE HEMP (CANNABIS SATIVA L ), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)		
5302 10 00	- True hemp, raw or retted	kg.	16%
5302 90 00	- Other	kg.	16%
<b>5303</b>	JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)		
5303 10	- <i>Jute and other textile bast fibres, raw or retted :</i>		
5303 10 10	--- Jute, raw or retted	kg.	Nil
5303 10 90	--- Other	kg.	Nil
5303 90	- <i>Other :</i>		
5303 90 10	--- Jute cutting	kg.	Nil
5303 90 90	--- Other	kg.	Nil
<b>5304</b>	SISAL AND OTHER TEXTILE FIBRES OF THE GENUS AGAVE, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)		
5304 10	- <i>Sisal and other textile fibres of the genus Agave, raw :</i>		
5304 10 10	--- Sisal fibre	kg.	16%
5304 10 20	--- Aloe fibre	kg.	16%
5304 10 90	--- Other	kg.	16%
5304 90 00	- Other	kg.	16%
<b>5305</b>	COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)		
	- <i>Of coconut (coir) :</i>		
5305 11	-- <i>Raw :</i>		
5305 11 10	--- Coir bristle fibre	kg.	16%
5305 11 20	--- Coir mattress fibre	kg.	16%
5305 11 30	--- Curled or machine twisted coir fibre	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5305 11 40 ---	Coir pith	kg.	16%
5305 11 90 ---	Other	kg.	16%
5305 19 00 --	Other:	kg.	16%
	- Of Abaca :		
5305 21 00 --	Raw	kg.	16%
5305 29 00 --	Other	kg.	16%
5305 90 -	Other :		
5305 90 10 ---	Ramie or China grass	kg.	Nil
5305 90 90 ---	Other	kg.	16%
5306	FLAX YARN		
5306 10 -	Single :		
5306 10 10 ---	Put up for retail sale	kg.	16%
5306 10 90 ---	Other	kg.	16%
5306 20 -	Multiple (folded) or cabled :		
5306 20 10 ---	Put up for retail sale	kg.	16%
5306 20 90 ---	Other	kg.	16%
5307	YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 5303		
5307 10 -	Single :		
5307 10 10 ---	Of jute	kg.	Nil
5307 10 90 ---	Other	kg.	Nil
5307 20 00 -	Multiple (folded) or cabled	kg.	Nil
5308	YARN OF OTHER VEGETABLE TEXTILE FIBRES, PAPER YARN		
5308 10 -	Coir yarn :		
5308 10 10 ---	Baled	kg.	Nil
5308 10 90 ---	Other	kg.	Nil
5308 20 00 -	True hemp yarn	kg.	16%
5308 90 -	Other :		
5308 90 10 ---	Ramie yarn	kg.	16%
5308 90 90 ---	Other	kg.	16%
5309	WOVEN FABRICS OF FLAX		
	- Containing 85% or more by weight of flax :		
5309 11 --	Unbleached or bleached :		
5309 11 10 ---	Unbleached	m <sup>2</sup>	16%
5309 11 20 ---	Bleached	m <sup>2</sup>	16%
5309 19 --	Other :		
5309 19 10 ---	Dyed	m <sup>2</sup>	16%
5309 19 20 ---	Printed	m <sup>2</sup>	16%
5309 19 90 ---	Other	m <sup>2</sup>	16%
	- Containing less than 85% by weight of flax :		
5309 21 --	Unbleached or bleached :		
5309 21 10 ---	Unbleached	m <sup>2</sup>	16%
5309 21 20 ---	Bleached	m <sup>2</sup>	16%
5309 29 --	Other :		
5309 29 10 ---	Dyed	m <sup>2</sup>	16%
5309 29 20 ---	Printed	m <sup>2</sup>	16%
5309 29 90 ---	Other	m <sup>2</sup>	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>5310</b>	<b>WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BASE</b>		
	<b>FIBRES OF HEADING 5303</b>		
<b>5310 10</b>	<b>Unbleached :</b>		
	--- <b>Containing 100% by weight of jute :</b>		
5310 10 11	---- Carpet backing fabrics	m <sup>2</sup>	16%
5310 10 12	---- Sacking fabrics	m <sup>2</sup>	16%
5310 10 13	---- Hessian fabrics	m <sup>2</sup>	16%
5310 10 14	---- Jute canvas	m <sup>2</sup>	16%
5310 10 19	---- Other	m <sup>2</sup>	16%
	--- <b>Other :</b>		
5310 10 91	---- Woven blended fabrics containing more than 50% by weight of jute	m <sup>2</sup>	16%
5310 10 92	---- Stranded woven fabrics of jute containing 50% or more by weight of jute	m <sup>2</sup>	16%
5310 10 93	---- Jute swim fabrics	m <sup>2</sup>	16%
5310 10 99	---- Other	m <sup>2</sup>	16%
<b>5310 90</b>	<b>Other :</b>		
5310 90 10	--- Bleached	m <sup>2</sup>	16%
5310 90 20	---- Decorative fabrics	m <sup>2</sup>	16%
	--- <b>Other :</b>		
5310 90 91	---- Bleached	m <sup>2</sup>	16%
5310 90 92	---- Dyed	m <sup>2</sup>	16%
5310 90 93	---- Printed	m <sup>2</sup>	16%
5310 90 99	---- Other	m <sup>2</sup>	16%
<b>5311</b>	<b>WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN</b>		
<b>5311 00</b>	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn :</b>		
	--- <b>Of other vegetable textile fibres :</b>		
5311 00 11	---- Unbleached	m <sup>2</sup>	16%
5311 00 12	---- Bleached	m <sup>2</sup>	16%
5311 00 13	---- Dyed	m <sup>2</sup>	16%
5311 00 14	---- Printed	m <sup>2</sup>	16%
5311 00 19	---- Other	m <sup>2</sup>	16%
	--- <b>Of paper yarn :</b>		
5311 00 21	---- Unbleached	m <sup>2</sup>	16%
5311 00 22	---- Bleached	m <sup>2</sup>	16%
5311 00 23	---- Dyed	m <sup>2</sup>	16%
5311 00 24	---- Printed	m <sup>2</sup>	16%
5311 00 29	---- Other	m <sup>2</sup>	16%

## CHAPTER 54

*Man-made filaments*

## NOTES

1. Throughout this Schedule, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

(a) by polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or

(b) by chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

3. In relation to products falling under heading 5401 or 5402 or 5403 or 5405 or 5406 includes dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling, air mingling, air texturing, any other like process, any combination of products into another form of such product shall amount to 'manufacture'.

4. In relation to goods falling under heading 5407 or 5408 bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing, any other like processing and any combination of such processes shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>5401</b>	SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE		
5401 10 00 -	Of synthetic filaments	kg.	16%
5401 20 00 -	Of artificial filaments	kg.	16%
<b>5402</b>	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX		
5402 10 -	High tenacity yarn of nylon or other polyamides :		
5402 10 10 ---	Nylon tyre yarn	kg.	16%
5402 10 90 ---	Other	kg.	16%
5402 20 -	High tenacity yarn of polyesters :		
5402 20 10 ---	Of terylene dacron	kg.	16%
5402 20 90 ---	Other	kg.	16%
	- Textured yarn :		
5402 31 00 --	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5402 32 00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg.	16%
5402 33 00	-- Of polyesters	kg.	16%
5402 39	-- <i>Other :</i>		
5402 39 10	--- Polypropylene filament yarn	kg.	16%
5402 39 20	--- Acrylic filament yarn	kg.	16%
5402 39 90	--- Other	kg.	16%
	- <i>Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :</i>		
5402 41 00	-- Of nylon or other polyamides	kg.	16%
5402 42 00	-- Of polyesters, partially oriented	kg.	16%
5402 43 00	-- Of polyesters, other	kg.	16%
5402 49 00	-- Other	kg.	16%
	- <i>Other yarn, single, with a twist exceeding 50 turns per metre :</i>		
5402 51 00	-- Of nylon or other polyamides	kg.	16%
5402 52 00	-- Of polyesters	kg.	16%
5402 59	-- <i>Other :</i>		
5402 59 10	--- Polypropylene filament yarn	kg.	16%
5402 59 90	--- Other	kg.	16%
	- <i>Other yarn, multiple (folded) or cabled :</i>		
5402 61 00	-- Of nylon or other polyamides	kg.	16%
5402 62 00	-- Of polyesters	kg.	16%
5402 69	-- <i>Other :</i>		
5402 69 10	--- Polyvinyl acetate filament yarn	kg.	16%
5402 69 20	--- Polyvinyl chloride filament yarn	kg.	16%
5402 69 30	--- Polypropylene filament yarn	kg.	16%
5402 69 40	--- Acrylic filament yarn	kg.	16%
5402 69 50	--- Polytetrafluoroethylene yarn	kg.	16%
5402 69 90	--- Other	kg.	16%
5403	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT FOR RETAIL SALE, INCLUDING ARTIFICIAL MONO FILAMENT OF LESS THAN 67 DECITEX		
5403 10	- <i>High tenacity yarn of viscose rayon :</i>		
5403 10 10	--- Viscose rayon tyre yarn - 1,233 decitex	kg.	16%
5403 10 20	--- Viscose rayon tyre yarn - 1,833 decitex	kg.	16%
5403 10 90	--- Other	kg.	16%
5403 20 00	- <i>Textured yarn :</i>	kg.	16%
	- <i>Other yarn, single :</i>		
5403 31 00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg.	16%
5403 32 00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	kg.	16%
5403 33 00	-- Of cellulose acetate	kg.	16%
5403 39	-- <i>Other :</i>		
5403 39 10	--- Cuprammonium rayon	kg.	16%
5403 39 90	--- Other	kg.	16%
	- <i>Other yarn, multiple (folded) or cabled :</i>		
5403 41	- <i>Of viscose rayon :</i>		
5403 41 10	--- Up to 67 decitex	kg.	16%
5403 41 20	--- Of 83 decitex	kg.	16%
5403 41 30	--- Of 111 decitex, bright	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5403 41 40 ---	Of 111 decitex, dull	kg.	16%
5403 41 50 ---	Of 133 decitex, bright	kg.	16%
5403 41 60 ---	Of 133 decitex, dull	kg.	16%
5403 41 70 ---	Of 167 decitex, bright	kg.	16%
5403 41 80 ---	Of 167 decitex, dull	kg.	16%
5403 41 90 ---	Other	kg.	16%
5403 42 --	<i>Of cellulose acetate :</i>		
5403 42 10 ---	Acetate rayon filament yarn, 83 decitex	kg.	16%
5403 42 20 ---	Acetate rayon filament yarn, 111 decitex	kg.	16%
5403 42 30 ---	Acetate rayon filament yarn, 133 decitex	kg.	16%
5403 42 40 ---	Acetate rayon filament yarn, 167 decitex	kg.	16%
5403 42 50 ---	Acetate rayon filament yarn, 333 decitex	kg.	16%
5403 42 90 ---	Other	kg.	16%
5403 49 --	<i>Other :</i>		
	<i>Cuprammonium filament yarn :</i>		
5403 49 11 ----	Of 33 decitex	kg.	16%
5403 49 12 ----	Of 44 decitex	kg.	16%
5403 49 13 ----	Of 67 decitex	kg.	16%
5403 49 14 ----	Of 83 decitex	kg.	16%
5403 49 15 ----	Of 89 decitex	kg.	16%
5403 49 19 ----	Other	kg.	16%
5403 49 90 ---	Other	kg.	16%
5404	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM		
5404 10 00 -	Monofilament	kg.	16%
5404 90 -	<i>Other :</i>		
5404 90 10 ---	Catgut imitation of synthetic yarn, non-sterile	kg.	16%
5404 90 20 ---	Strip and the like of synthetic fibre materials	kg.	16%
5404 90 90 ---	Other	kg.	16%
5405 00 00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM	kg.	16%
5406	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE		
5406 10 00 -	Synthetic filament yarn	kg.	16%
5406 20 00 -	Artificial filament yarn	kg.	16%
5407	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5404		
5407 10 -	<i>Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters :</i>		
	<i>--- Unbleached :</i>		
5407 10 11 ----	Parachute fabrics	m <sup>2</sup>	16%
5407 10 12 ----	Tent fabrics	m <sup>2</sup>	16%
5407 10 13 ----	Nylon furnishing fabrics	m <sup>2</sup>	16%
5407 10 14 ----	Umbrella cloth panel fabrics	m <sup>2</sup>	16%
5407 10 15 ----	Other nylon and polyamide fabrics (filament)	m <sup>2</sup>	16%
5407 10 16 ----	Polyester suitings	m <sup>2</sup>	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5407 10 19 ----	Other polyester fabrics	m <sup>2</sup>	16%
----	<i>Bleached :</i>		
5407 10 21 ----	Parachute fabrics	m <sup>2</sup>	16%
5407 10 22 ----	Tent fabrics	m <sup>2</sup>	16%
5407 10 23 ----	Nylon furnishing fabrics	m <sup>2</sup>	16%
5407 10 24 ----	Umbrella cloth panel fabrics	m <sup>2</sup>	16%
5407 10 25 ----	Other nylon and polyamide fabrics of filament yarn	m <sup>2</sup>	16%
5407 10 26 ----	Polyester suitings	m <sup>2</sup>	16%
5407 10 29 ----	Other	m <sup>2</sup>	16%
----	<i>Dyed :</i>		
5407 10 31 ----	Parachute fabrics	m <sup>2</sup>	16%
5407 10 32 ----	Tent fabrics	m <sup>2</sup>	16%
5407 10 33 ----	Nylon furnishing fabrics	m <sup>2</sup>	16%
5407 10 34 ----	Umbrella cloth panel fabrics	m <sup>2</sup>	16%
5407 10 35 ----	Other nylon and polyamide fabrics (filament)	m <sup>2</sup>	16%
5407 10 36 ----	Polyester suitings	m <sup>2</sup>	16%
5407 10 39 ----	Other	m <sup>2</sup>	16%
----	<i>Printed :</i>		
5407 10 41 ----	Parachute fabrics	m <sup>2</sup>	16%
5407 10 42 ----	Tent fabrics	m <sup>2</sup>	16%
5407 10 43 ----	Nylon furnishing fabrics	m <sup>2</sup>	16%
5407 10 44 ----	Umbrella cloth panel fabrics	m <sup>2</sup>	16%
5407 10 45 ----	Other nylon and polyamide fabrics (filament)	m <sup>2</sup>	16%
5407 10 46 ----	Polyester suitings	m <sup>2</sup>	16%
5407 10 49 ----	Other	m <sup>2</sup>	16%
----	<i>Other :</i>		
5407 10 91 ----	Parachute fabrics	m <sup>2</sup>	16%
5407 10 92 ----	Tent fabrics	m <sup>2</sup>	16%
5407 10 93 ----	Nylon furnishing fabrics	m <sup>2</sup>	16%
5407 10 94 ----	Umbrella cloth panel fabrics	m <sup>2</sup>	16%
5407 10 95 ----	Other nylon and polyamide fabrics of filament yarn	m <sup>2</sup>	16%
5407 10 96 ----	Polyester suitings	m <sup>2</sup>	16%
5407 10 99 ----	Other	m <sup>2</sup>	16%
5407 20 -	<i>Woven fabrics obtained from strip or the like :</i>		
5407 20 10 ---	Unbleached	m <sup>2</sup>	16%
5407 20 20 ---	Bleached	m <sup>2</sup>	16%
5407 20 30 ---	Dyed	m <sup>2</sup>	16%
5407 20 40 ---	Printed	m <sup>2</sup>	16%
5407 20 90 ---	Other	m <sup>2</sup>	16%
5407 30 -	<i>Fabrics specified in Note 9 to Section XI</i>		
5407 30 10 ---	Unbleached	m <sup>2</sup>	16%
5407 30 20 ---	Bleached	m <sup>2</sup>	16%
5407 30 30 ---	Dyed	m <sup>2</sup>	16%
5407 30 40 ---	Printed	m <sup>2</sup>	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5407 30 90 ---	Other	m <sup>2</sup>	16%
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :		
5407 41 --	Unbleached or bleached :		
	--- Unbleached :		
5407 41 11 ----	Nylon brasso	m <sup>2</sup>	16%
5407 41 12 ----	Nylon georgette	m <sup>2</sup>	16%
5407 41 13 ----	Nylon tafetta	m <sup>2</sup>	16%
5407 41 14 ----	Nylon sarees	m <sup>2</sup>	16%
5407 41 19 ----	Other	m <sup>2</sup>	16%
	--- Bleached :		
5407 41 21 ----	Nylon brasso	m <sup>2</sup>	16%
5407 41 22 ----	Nylon georgette	m <sup>2</sup>	16%
5407 41 23 ----	Nylon tafetta	m <sup>2</sup>	16%
5407 41 24 ----	Nylon sarees	m <sup>2</sup>	16%
5407 41 29 ----	Other	m <sup>2</sup>	16%
5407 42 --	Dyed :		
5407 42 10 ---	Nylon brasso	m <sup>2</sup>	16%
5407 42 20 ---	Nylon georgette	m <sup>2</sup>	16%
5407 42 30 ---	Nylon tafetta	m <sup>2</sup>	16%
5407 42 40 ---	Nylon sarees	m <sup>2</sup>	16%
5407 42 90 ---	Other	m <sup>2</sup>	16%
5407 43 00 --	Of yarn of different colours	m <sup>2</sup>	16%
5407 44 --	Printed :		
5407 44 10 ---	Nylon brasso	m <sup>2</sup>	16%
5407 44 20 ---	Nylon georgette	m <sup>2</sup>	16%
5407 44 30 ---	Nylon tafetta	m <sup>2</sup>	16%
5407 44 40 ---	Nylon sarees	m <sup>2</sup>	16%
5407 44 90 ---	Other	m <sup>2</sup>	16%
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407 51 --	Unbleached or bleached :		
	--- Unbleached :		
5407 51 11 ----	Polyester shirtings	m <sup>2</sup>	16%
5407 51 19 ----	Other	m <sup>2</sup>	16%
	--- Bleached :		
5407 51 21 ----	Polyester shirtings	m <sup>2</sup>	16%
5407 51 29 ----	Other	m <sup>2</sup>	16%
5407 52 --	Dyed :		
5407 52 10 ---	Polyester shirtings	m <sup>2</sup>	16%
5407 52 20 ---	Polyester suitings	m <sup>2</sup>	16%
5407 52 30 ---	Terylene and dacron sarees	m <sup>2</sup>	16%
5407 52 40 ---	Polyester sarees	m <sup>2</sup>	16%
5407 52 90 ---	Other	m <sup>2</sup>	16%
5407 53 00 --	Of yarns of different colours	m <sup>2</sup>	16%
5407 54 --	Printed :		
5407 54 10 ---	Terylene and dacron sarees	m <sup>2</sup>	16%
5407 54 20 ---	Polyester shirtings	m <sup>2</sup>	16%
5407 54 30 ---	Polyester sarees	m <sup>2</sup>	16%
5407 54 90 ---	Other	m <sup>2</sup>	16%
	- Other woven fabrics, containing 85% or more by weight of polyester filaments :		
5407 61 --	Containing 85% or more by weight of non-textured polyester filaments :		
5407 61 10 ---	Polyester shirtings	m <sup>2</sup>	16%
5407 61 20 ---	Polyester suitings	m <sup>2</sup>	16%
5407 61 90 ---	Other	m <sup>2</sup>	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5407 69 00	-- Other	m <sup>2</sup>	16%
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments :		
5407 71	-- Unbleached or bleached :		
5407 71 10	--- Unbleached	m <sup>2</sup>	16%
5407 71 20	--- Bleached	m <sup>2</sup>	16%
5407 72 00	-- Dyed	m <sup>2</sup>	16%
5407 73 00	-- Of yarns of different colours	m <sup>2</sup>	16%
5407 74 00	-- Printed	m <sup>2</sup>	16%
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :		
5407 81	-- Unbleached or bleached :		
	--- Unbleached :		
5407 81 11	---- Nylon georgette	m <sup>2</sup>	16%
5407 81 12	---- Nylon sarees	m <sup>2</sup>	16%
5407 81 13	---- Polyester shirtings	m <sup>2</sup>	16%
5407 81 14	---- Polyester suitings	m <sup>2</sup>	16%
5407 81 15	---- Terylene and dacron sarees	m <sup>2</sup>	16%
5407 81 16	---- Polyester dhoti	m <sup>2</sup>	16%
5407 81 19	---- Other	m <sup>2</sup>	16%
	--- Bleached :		
5407 81 21	---- Nylon georgette	m <sup>2</sup>	16%
5407 81 22	---- Nylon sarees	m <sup>2</sup>	16%
5407 81 23	---- Polyester shirtings	m <sup>2</sup>	16%
5407 81 24	---- Polyester suitings	m <sup>2</sup>	16%
5407 81 25	---- Terylene and dacron sarees	m <sup>2</sup>	16%
5407 81 26	---- Polyester dhoti	m <sup>2</sup>	16%
5407 81 29	---- Other	m <sup>2</sup>	16%
5407 82	-- Dyed :		
5407 82 10	--- Nylon georgette	m <sup>2</sup>	16%
5407 82 20	--- Nylon sarees	m <sup>2</sup>	16%
5407 82 30	--- Polyester shirtings	m <sup>2</sup>	16%
5407 82 40	--- Polyester suitings	m <sup>2</sup>	16%
5407 82 50	--- Terylene and dacron sarees	m <sup>2</sup>	16%
5407 82 60	--- Lungies	m <sup>2</sup>	16%
5407 82 90	--- Other	m <sup>2</sup>	16%
5407 83 00	-- Of yarns of different colours	m <sup>2</sup>	16%
5407 84	-- Printed :		
5407 84 10	--- Nylon georgette	m <sup>2</sup>	16%
5407 84 20	--- Nylon sarees	m <sup>2</sup>	16%
5407 84 30	--- Polyester shirtings	m <sup>2</sup>	16%
5407 84 40	--- Polyester suitings	m <sup>2</sup>	16%
5407 84 50	--- Terylene and dacron sarees	m <sup>2</sup>	16%
5407 84 60	--- Lungies	m <sup>2</sup>	16%
5407 84 70	--- Polyester sarees	m <sup>2</sup>	16%
5407 84 90	--- Other	m <sup>2</sup>	16%
	- Other woven fabrics :		
5407 91	-- Unbleached or bleached :		
5407 91 10	--- Unbleached	m <sup>2</sup>	16%
5407 91 20	--- Bleached	m <sup>2</sup>	16%
5407 92 00	-- Dyed	m <sup>2</sup>	16%
5407 93 00	-- Of yarns of different colours	m <sup>2</sup>	16%
5407 94 00	-- Printed	m <sup>2</sup>	16%
5408	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5405		
5408 10 00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	m <sup>2</sup>	16%
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>or the like :</i>		
5408 21	-- <i>Unbleached or bleached :</i>		
5408 21 10	--- Unbleached	m <sup>2</sup>	16%
5408 21 20	--- Bleached	m <sup>2</sup>	16%
5408 22	-- <i>Dyed :</i>		
	--- <i>Fabrics of rayon :</i>		
5408 22 11	---- Rayon crepe fabrics	m <sup>2</sup>	16%
5408 22 12	---- Rayon jacquards	m <sup>2</sup>	16%
5408 22 13	---- Rayon brocades	m <sup>2</sup>	16%
5408 22 14	---- Rayon georgette	m <sup>2</sup>	16%
5408 22 15	---- Rayon tafetta	m <sup>2</sup>	16%
5408 22 16	---- Rayon suitings	m <sup>2</sup>	16%
5408 22 17	---- Rayon shirtings	m <sup>2</sup>	16%
5408 22 18	---- Rayon sarees	m <sup>2</sup>	16%
5408 22 19	---- Other	m <sup>2</sup>	16%
5408 22 20	--- Fabrics of continuous filament, other than rayon	m <sup>2</sup>	16%
5408 22 90	--- Other	m <sup>2</sup>	16%
5408 23 00	-- Of yarns of different colours	m <sup>2</sup>	16%
5408 24	-- <i>Printed :</i>		
	--- <i>Of rayon :</i>		
5408 24 11	---- Rayon crepe fabrics	m <sup>2</sup>	16%
5408 24 12	---- Rayon jacquards	m <sup>2</sup>	16%
5408 24 13	---- Rayon brocades	m <sup>2</sup>	16%
5408 24 14	---- Rayon georgette	m <sup>2</sup>	16%
5408 24 15	---- Rayon tafetta	m <sup>2</sup>	16%
5408 24 16	---- Rayon suitings	m <sup>2</sup>	16%
5408 24 17	---- Rayon shirtings	m <sup>2</sup>	16%
5408 24 18	---- Rayon sarees	m <sup>2</sup>	16%
5408 24 19	---- Other	m <sup>2</sup>	16%
5408 24 90	--- Other	m <sup>2</sup>	16%
	- <i>Other woven fabrics :</i>		
5408 31	-- <i>Unbleached or bleached :</i>		
5408 31 10	--- Unbleached	m <sup>2</sup>	16%
5408 31 20	--- Bleached	m <sup>2</sup>	16%
5408 32	-- <i>Dyed :</i>		
	--- <i>Fabrics of rayon :</i>		
5408 32 11	---- Rayon brocades	m <sup>2</sup>	16%
5408 32 12	---- Rayon georgette	m <sup>2</sup>	16%
5408 32 13	---- Rayon tafetta	m <sup>2</sup>	16%
5408 32 14	---- Rayon suitings	m <sup>2</sup>	16%
5408 32 15	---- Rayon shirtings	m <sup>2</sup>	16%
5408 32 19	---- Other	m <sup>2</sup>	16%
5408 32 90	--- Other	m <sup>2</sup>	16%
5408 33 00	-- Of yarns of different colours	m <sup>2</sup>	16%
5408 34	-- <i>Printed :</i>		
	--- <i>Fabric of rayon :</i>		
5408 34 11	---- Rayon crepe fabrics	m <sup>2</sup>	16%
5408 34 12	---- Rayon jacquards	m <sup>2</sup>	16%
5408 34 13	---- Rayon brocades	m <sup>2</sup>	16%
5408 34 14	---- Rayon georgette	m <sup>2</sup>	16%
5408 34 15	---- Rayon tafetta	m <sup>2</sup>	16%
5408 34 16	---- Rayon suitings	m <sup>2</sup>	16%
5408 34 17	---- Rayon shirtings	m <sup>2</sup>	16%
5408 34 18	---- Rayon sarees	m <sup>2</sup>	16%
5408 34 19	---- Other	m <sup>2</sup>	16%
5408 34 20	--- Fabrics of continuous filament, other than rayon	m <sup>2</sup>	16%
5408 34 90	--- Other	m <sup>2</sup>	16%



## CHAPTER 55

*Man-made staple fibres*

## NOTES

1. Headings 5501 and 5502 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

- (a) length of tow exceeding 2 m;
- (b) twist less than 5 turns per metre;
- (c) measuring per filament less than 67 decitex;
- (d) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
- (e) total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504.

2. In relation to products falling under heading 5508 or 5509 or 5510, dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling, air mingling, air texturing, any other process or any one or more of these processes, or the conversion of any form of the said products into another form of such product shall amount to 'manufacture'.

3. In relation to the products of headings 5506, 5507, 5508, 5509, 5510, 5511, 5512, 5513, 5514, 5515 and 5516 and the entries relating thereto, the expression "staple fibres" shall include waste of synthetic staple fibres or filaments and waste of artificial staple fibres or filaments after they have been carded, combed or otherwise processed for spinning.

4. In relation to goods falling under heading 5512 or 5513 or 5514 or 5515, bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing, any other like processing and any combination of such processes shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>5501</b>	<b>SYNTHETIC FILAMENT TOW</b>		
5501 10 00	- Of nylon or other polyamides	kg.	16%
5501 20 00	- Of polyesters	kg.	16%
5501 30 00	- Acrylic or modacrylic	kg.	16%
5501 90	- Other :		
5501 90 10	--- Of polypropylene	kg.	16%
5501 90 90	--- Other	kg.	16%
<b>5502</b>	<b>ARTIFICIAL FILAMENT TOW</b>		
5502 00	- Artificial filament tow :		
5502 00 10	--- Acetate rayon tow	kg.	16%
5502 00 20	--- Viscose rayon tow	kg.	16%
5502 00 90	--- Other	kg.	16%
<b>5503</b>	<b>SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING</b>		
5503 10 00	- Of nylon or other polyamides	kg.	16%
5503 20 00	- Of polyesters	kg.	16%
5503 30 00	- Acrylic or modacrylic	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5503 40 00	- Of polypropylene	kg.	16%
5503 90	- Other :		
5503 90 10	--- Polyvinyl staple fibre	kg.	16%
5503 90 20	--- Polyvinyl chloride staple fibre.	kg.	16%
5503 90 90	--- Other	kg.	16%
5504	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
5504 10 00	- Of viscose rayon	kg.	16%
5504 90	- Other		
5504 90 10	--- Acetate rayon staple fibre	kg.	16%
5504 90 20	--- Polynosic staple fibre	kg.	16%
5504 90 30	--- High wet modulus staple fibre	kg.	16%
5504 90 90	--- Other	kg.	16%
5505	WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES		
5505 10	- Of synthetic fibers :		
5505 10 10	--- Of acrylic	kg.	16%
5505 10 90	--- Other	kg.	16%
5505 20 00	- Of artificial fibres	kg.	16%
5506	SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
5506 10 00	- Of nylon or other polyamides	kg.	16%
5506 20 00	- Of polyesters	kg.	16%
5506 30 00	- Acrylic or modacrylic	kg.	16%
5506 90	- Other :		
5506 90 10	--- Polypropylene tops	kg.	16%
5506 90 90	--- Other	kg.	16%
5507	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
5507 00	- Artificial staple fibres, carded, combed or otherwise processed for spinning :		
5507 00 10	--- Acetate rayon tops	kg.	16%
5507 00 20	--- Viscose tops	kg.	16%
5507 00 30	--- Polynosic tops	kg.	16%
5507 00 40	--- High wet modulus tops	kg.	16%
5507 00 90	--- Other	kg.	16%
5508	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE		
5508 10 00	- Of synthetic staple fibres	kg.	16%
5508 20 00	- Of artificial staple fibres	kg.	16%
5509	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE		
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides :		
5509 11 00	-- Single yarn	kg.	16%
5509 12 00	-- Multiple (folded) or cabled yarn	kg.	16%
	- Containing 85% or more by weight of polyester staple fibres :		
5509 21 00	-- Single yarn	kg.	16%
5509 22 00	-- Multiple (folded) or cabled yarn	kg.	16%
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres :		
5509 31 00	-- Single yarn	kg.	16%
5509 32 00	-- Multiple (folded) or cabled yarn	kg.	16%
	- Other yarn, containing 85% or more by weight of synthetic staple fibres :		
5509 41	-- Single yarn :		
5509 41 10	--- Polypropylene spun yarn	kg.	16%
5509 41 20	--- Polyvinyl acetate spun yarn	kg.	16%
5509 41 30	--- Polyvinyl chloride spun yarn	kg.	16%
5509 41 90	--- Other	kg.	16%
5509 42	-- Multiple (folded) or cabled yarn :		
5509 42 10	--- Polypropylene spun yarn	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5509 42 20 ---	Polyvinyl acetate (PVA) spun yarn	kg.	16%
5509 42 30 ---	Polyvinyl chloride (PVC) spun yarn	kg.	16%
5509 42 90 ---	Other	kg.	16%
	- <i>Other yarn, of polyester staple fibres :</i>		
5509 51 00 --	Mixed mainly or solely with artificial staple fibres	kg.	16%
5509 52 00 --	Mixed mainly or solely with wool or fine animal hair	kg.	16%
5509 53 00 --	Mixed mainly or solely with cotton	kg.	16%
5509 59 00 --	Other	kg.	16%
	- <i>Other yarn, of acrylic or modacrylic staple fibres :</i>		
5509 61 00 --	Mixed mainly or solely with wool or fine animal hair	kg.	16%
5509 62 00 --	Mixed mainly or solely with cotton	kg.	16%
5509 69 00 --	Other	kg.	16%
	- <i>Other yarn :</i>		
5509 91 00 --	Mixed mainly or solely with wool or fine animal hair	kg.	16%
5509 92 00 --	Mixed mainly or solely with cotton	kg.	16%
5509 99 00 --	Other	kg.	16%
5510	YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE		
	- <i>Containing 85% or more by weight of artificial staple fibres :</i>		
5510 11 --	Single yarn :		
5510 11 10 ---	Viscose rayon spun yarn	kg.	16%
5510 11 20 ---	Acetate rayon spun yarn	kg.	16%
5510 11 90 ---	Other	kg.	16%
5510 12 --	Multiple (folded) or cabled yarn :		
5510 12 10 ---	Viscose rayon spun yarn	kg.	16%
5510 12 20 ---	Acetate rayon spun yarn	kg.	16%
5510 12 90 ---	Other	kg.	16%
5510 20 -	- <i>Other yarn, mixed mainly or solely with wool or fine animal hair :</i>		
5510 20 10 ---	Viscose rayon spun yarn	kg.	16%
5510 20 20 ---	Acetate rayon spun yarn	kg.	16%
5510 20 90 ---	Other	kg.	16%
5510 30 -	- <i>Other yarn, mixed mainly or solely with cotton :</i>		
5510 30 10 ---	Viscose rayon spun yarn	kg.	16%
5510 30 20 ---	Acetate rayon spun yarn	kg.	16%
5510 30 90 ---	Other	kg.	16%
5510 90 -	- <i>Other yarn</i>		
5510 90 10 ---	Viscose rayon spun yarn	kg.	16%
5510 90 20 ---	Acetate rayon spun yarn	kg.	16%
5510 90 90 ---	Other	kg.	16%
5511	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE		
5511 10 00 -	- <i>Of synthetic staple fibres, containing 85% or more by weight of such fibres</i>	kg.	16%
5511 20 00 -	- <i>Of synthetic staple fibres, containing less than 85% by weight of such fibres</i>	kg.	16%
5511 30 -	- <i>Of artificial staple fibres :</i>		
5511 30 10 ---	Containing more than 85% by weight of staple fibre	kg.	16%
5511 30 90 ---	Other	kg.	16%
5512	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES		
	- <i>Containing 85% or more by weight of polyester staple fibres :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5512 11	-- Unbleached or bleached :		
5512 11 10	--- Unbleached	m <sup>2</sup>	16%
5512 11 20	--- Bleached	m <sup>2</sup>	16%
5512 19	-- Other :		
5512 19 10	--- Dyed	m <sup>2</sup>	16%
5512 19 20	--- Printed	m <sup>2</sup>	16%
5512 19 90	--- Other	m <sup>2</sup>	16%
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres :		
5512 21	-- Unbleached or bleached :		
5512 21 10	--- Unbleached	m <sup>2</sup>	16%
5512 21 20	--- Bleached	m <sup>2</sup>	16%
5512 29	-- Other :		
5512 29 10	--- Dyed	m <sup>2</sup>	16%
5512 29 20	--- Printed	m <sup>2</sup>	16%
5512 29 90	--- Other	m <sup>2</sup>	16%
	- Other :		
5512 91	-- Unbleached or bleached :		
5512 91 10	--- Unbleached	m <sup>2</sup>	16%
5512 91 20	--- Bleached	m <sup>2</sup>	16%
5512 99	-- Other :		
5512 99 10	--- Dyed	m <sup>2</sup>	16%
5512 99 20	--- Printed	m <sup>2</sup>	16%
5512 99 90	--- Other	m <sup>2</sup>	16%
5513	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m <sup>2</sup>		
	- Unbleached or bleached :		
5513 11	-- Of polyester staple fibres, plain weave :		
5513 11 10	--- Unbleached	m <sup>2</sup>	16%
5513 11 20	--- Bleached	m <sup>2</sup>	16%
5513 12	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres :		
5513 12 10	--- Unbleached	m <sup>2</sup>	16%
5513 12 20	--- Bleached	m <sup>2</sup>	16%
5513 13	-- Other woven fabrics of polyester staple fibres :		
5513 13 10	--- Unbleached	m <sup>2</sup>	16%
5513 13 20	--- Bleached	m <sup>2</sup>	16%
5513 19	-- Other woven fabrics :		
5513 19 10	--- Unbleached	m <sup>2</sup>	16%
5513 19 20	--- Bleached	m <sup>2</sup>	16%
	- Dyed :		
5513 21 00	-- Of polyester staple fibres, plain weave	m <sup>2</sup>	16%
5513 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m <sup>2</sup>	16%
5513 23 00	-- Other woven fabrics of polyester staple fibres	m <sup>2</sup>	16%
5513 29 00	-- Other woven fabrics	m <sup>2</sup>	16%
	- Of yarns of different colours :		
5513 31 00	-- Of polyester staple fibres, plain weave	m <sup>2</sup>	16%
5513 32 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m <sup>2</sup>	16%
5513 33 00	-- Other woven fabrics of polyester staple fibres	m <sup>2</sup>	16%
5513 39 00	-- Other woven fabrics	m <sup>2</sup>	16%
	- Printed :		
5513 41 00	-- Of polyester staple fibres, plain weave	m <sup>2</sup>	16%
5513 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m <sup>2</sup>	16%
5513 43 00	-- Other woven fabrics of polyester staple fibres	m <sup>2</sup>	16%
5513 49 00	-- Other woven fabrics	m <sup>2</sup>	16%
5514	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 g/m <sup>2</sup>		
	- <i>Unbleached or bleached :</i>		
5514 11	-- <i>Of polyester staple fibres, plain weave :</i>		
5514 11 10	--- Unbleached	m <sup>2</sup>	16%
5514 11 20	--- Bleached	m <sup>2</sup>	16%
5514 12	-- 3-thread or 4-thread twill, including cross twill, <i>of polyester staple fibres :</i>		
5514 12 10	--- Unbleached	m <sup>2</sup>	16%
5514 12 20	--- Bleached	m <sup>2</sup>	16%
5514 13	-- <i>Other woven fabrics of polyester staple fibres :</i>		
5514 13 10	--- Unbleached	m <sup>2</sup>	16%
5514 13 20	--- Bleached	m <sup>2</sup>	16%
5514 19	-- <i>Other :</i>		
5514 19 10	--- Unbleached	m <sup>2</sup>	16%
5514 19 20	--- Bleached	m <sup>2</sup>	16%
	- <i>Dyed :</i>		
5514 21 00	-- <i>Of polyester staple fibres, plain weave</i>	m <sup>2</sup>	16%
5514 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m <sup>2</sup>	16%
5514 23 00	-- Other woven fabrics of polyester staple fibres	m <sup>2</sup>	16%
5514 29 00	-- Other woven fabrics	m <sup>2</sup>	16%
	- <i>Of yarns of different colours :</i>		
5514 31 00	-- <i>Of polyester staple fibres, plain weave</i>	m <sup>2</sup>	16%
5514 32 00	-- 3-thread or 4-thread twill, including cross twill, <i>of polyester staple fibres</i>	m <sup>2</sup>	16%
5514 33 00	-- Other woven fabrics of polyester staple fibres	m <sup>2</sup>	16%
5514 39 00	-- Other woven fabrics	m <sup>2</sup>	16%
	- <i>Printed :</i>		
5514 41 00	-- <i>Of polyester staple fibres, plain weave</i>	m <sup>2</sup>	16%
5514 42 00	-- 3-thread or 4-thread twill, including cross twill, <i>of polyester staple fibres</i>	m <sup>2</sup>	16%
5514 43 00	-- Other woven fabrics of polyester staple fibres	m <sup>2</sup>	16%
5514 49 00	-- Other woven fabrics	m <sup>2</sup>	16%
5515	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES		
	- <i>Of polyester staple fibres :</i>		
5515 11	-- <i>Mixed mainly or solely with viscose rayon staple fibres :</i>		
5515 11 10	--- Unbleached	m <sup>2</sup>	16%
5515 11 20	--- Bleached	m <sup>2</sup>	16%
5515 11 30	--- Dyed	m <sup>2</sup>	16%
5515 11 40	--- Printed	m <sup>2</sup>	16%
5515 11 90	--- Other	m <sup>2</sup>	16%
5515 12	-- <i>Mixed mainly or solely with man-made filaments :</i>		
5515 12 10	--- Unbleached	m <sup>2</sup>	16%
5515 12 20	--- Bleached	m <sup>2</sup>	16%
5515 12 30	--- Dyed	m <sup>2</sup>	16%
5515 12 40	--- Printed	m <sup>2</sup>	16%
5515 12 90	--- Other	m <sup>2</sup>	16%
5515 13	-- <i>Mixed mainly or solely with wool or fine animal hair :</i>		
5515 13 10	--- Unbleached	m <sup>2</sup>	16%
5515 13 20	--- Bleached	m <sup>2</sup>	16%
5515 13 30	--- Dyed	m <sup>2</sup>	16%
5515 13 40	--- Printed	m <sup>2</sup>	16%
5515 13 90	--- Other	m <sup>2</sup>	16%
5515 19	-- <i>Other :</i>		
5515 19 10	--- Unbleached	m <sup>2</sup>	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5515 19 20 ---	Bleached	m <sup>2</sup>	16%
5515 19 30 ---	Dyed	m <sup>2</sup>	16%
5515 19 40 ---	Printed	m <sup>2</sup>	16%
5515 19 90 ---	Other	m <sup>2</sup>	16%
5515 21 --	<i>Of acrylic or modacrylic staple fibres : Mixed mainly or solely with man-made filaments :</i>		
5515 21 10 ---	Unbleached	m <sup>2</sup>	16%
5515 21 20 ---	Bleached	m <sup>2</sup>	16%
5515 21 30 ---	Dyed	m <sup>2</sup>	16%
5515 21 40 ---	Printed	m <sup>2</sup>	16%
5515 21 90 ---	Other	m <sup>2</sup>	16%
5515 22 --	<i>Mixed mainly or solely with wool or fine animal hair :</i>		
5515 22 10 ---	Unbleached	m <sup>2</sup>	16%
5515 22 20 ---	Bleached	m <sup>2</sup>	16%
5515 22 30 ---	Dyed	m <sup>2</sup>	16%
5515 22 40 ---	Printed	m <sup>2</sup>	16%
5515 22 90 ---	Other	m <sup>2</sup>	16%
5515 29 --	<i>Other :</i>		
5515 29 10 ---	Unbleached	m <sup>2</sup>	16%
5515 29 20 ---	Bleached	m <sup>2</sup>	16%
5515 29 30 ---	Dyed	m <sup>2</sup>	16%
5515 29 40 ---	Printed	m <sup>2</sup>	16%
5515 29 90 ---	Other	m <sup>2</sup>	16%
5515 91 --	<i>Other woven fabrics : Mixed mainly or solely with man-made filaments :</i>		
5515 91 10 ---	Unbleached	m <sup>2</sup>	16%
5515 91 20 ---	Bleached	m <sup>2</sup>	16%
5515 91 30 ---	Dyed	m <sup>2</sup>	16%
5515 91 40 ---	Printed	m <sup>2</sup>	16%
5515 91 90 ---	Other	m <sup>2</sup>	16%
5515 92 --	<i>Mixed mainly or solely with wool or fine animal hair :</i>		
5515 92 10 ---	Unbleached	m <sup>2</sup>	16%
5515 92 20 ---	Bleached	m <sup>2</sup>	16%
5515 92 30 ---	Dyed	m <sup>2</sup>	16%
5515 92 40 ---	Printed	m <sup>2</sup>	16%
5515 92 90 ---	Other	m <sup>2</sup>	16%
5515 99 --	<i>Other :</i>		
5515 99 10 ---	Unbleached	m <sup>2</sup>	16%
5515 99 20 ---	Bleached	m <sup>2</sup>	16%
5515 99 30 ---	Dyed	m <sup>2</sup>	16%
5515 99 40 ---	Printed	m <sup>2</sup>	16%
5515 99 90 ---	Other	m <sup>2</sup>	16%
5516	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES		
	<i>- Containing 85% or more by weight of artificial staple fibres :</i>		
5516 11 --	<i>Unbleached or bleached :</i>		
5516 11 10 ---	Unbleached	m <sup>2</sup>	16%
5516 11 20 ---	Bleached	m <sup>2</sup>	16%
5516 12 00 --	Dyed	m <sup>2</sup>	16%
5516 13 00 --	Of yarns of different colours	m <sup>2</sup>	16%
5516 14 --	<i>Printed :</i>		
5516 14 10 ---	Spun rayon printed shantung	m <sup>2</sup>	16%
5516 14 20 ---	Spun rayon printed linen	m <sup>2</sup>	16%
5516 14 90 ---	Other	m <sup>2</sup>	16%
	<i>- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man- made filaments :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5516 21	-- <i>Unbleached or bleached :</i>		
5516 21 10	--- Unbleached	m <sup>2</sup>	16%
5516 21 20	--- Bleached	m <sup>2</sup>	16%
5516 22 00	-- Dyed	m <sup>2</sup>	16%
5516 23 00	-- Of yarns of different colours	m <sup>2</sup>	16%
5516 24 00	-- Printed	m <sup>2</sup>	16%
	- <i>Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :</i>		
5516 31	-- <i>Unbleached or bleached :</i>		
5516 31 10	--- Unbleached	m <sup>2</sup>	16%
5516 31 20	--- Bleached	m <sup>2</sup>	16%
5516 32 00	-- Dyed	m <sup>2</sup>	16%
5516 33 00	-- Of yarns of different colours	m <sup>2</sup>	16%
5516 34 00	-- Printed	m <sup>2</sup>	16%
	- <i>Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:</i>		
5516 41	-- <i>Unbleached or bleached :</i>		
5516 41 10	--- Unbleached	m <sup>2</sup>	16%
5516 41 20	--- Bleached	m <sup>2</sup>	16%
5516 42 00	-- Dyed	m <sup>2</sup>	16%
5516 43 00	-- Of yarns of different colours	m <sup>2</sup>	16%
5516 44 00	-- Printed	m <sup>2</sup>	16%
	- <i>Other :</i>		
5516 91	-- <i>Unbleached or bleached :</i>		
5516 91 10	--- Unbleached	m <sup>2</sup>	16%
5516 91 20	--- Bleached	m <sup>2</sup>	16%
5516 92 00	-- Dyed	m <sup>2</sup>	16%
5516 93 00	-- Of yarns of different colours	m <sup>2</sup>	16%
5516 94 00	-- Printed	m <sup>2</sup>	16%

## CHAPTER 56

*Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof*

## NOTES

## 1. This Chapter does not cover:

(a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (e.g., perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809) where the textile material is present merely as a carrying medium;

(b) textile products of heading 5811;

(c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);

(d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814); or

(e) metal foil on a backing of felt or nonwovens (Section XV).

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 5602 and 5603 do not, however, cover:

(a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent. or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5601	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS		
5601 10 00	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	kg.	Nil
	- <i>Wadding; other articles of wadding:</i>		
5601 21	-- <i>Of cotton:</i>		
5601 21 10	--- Absorbent cotton wool	kg.	16%
5601 21 90	--- Other	kg.	16%
5601 22 00	-- Of man-made fibres	kg.	16%
5601 29 00	-- Other	kg.	16%
5601 30 00	- Textile flock and dust and mill neps	kg.	16%
5602	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED		
5602 10 00	- Needleloom felt and stitch-bonded fibre fabrics	kg.	16%
	- <i>Other felt, not impregnated, coated, covered or laminated:</i>		
5602 21 00	-- Of wool or fine animal hair	kg.	16%
5602 29	-- <i>Of other textile materials:</i>		
5602 29 10	--- For machines other than cotton machinery	kg.	16%
5602 29 20	--- Of jute (including blended or union jute), other than for machinery	kg.	16%
5602 29 90	--- Other	kg.	16%
5602 90 00	- Other	kg.	16%
5603	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED		
	- <i>Of man-made filaments:</i>		
5603 11 00	-- Weighing not more than 25 g/m <sup>2</sup>	kg.	16%
5603 12 00	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	kg.	16%
5603 13 00	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	kg.	16%
5603 14 00	-- Weighing more than 150 g/m <sup>2</sup>	kg.	16%
	- <i>Other:</i>		
5603 91 00	-- Weighing not more than 25 g/m <sup>2</sup>	kg.	16%
5603 92 00	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	kg.	16%
5603 93 00	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	kg.	16%
5603 94 00	-- Weighing more than 150 g/m <sup>2</sup>	kg.	16%
5604	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING 5404 OR 5405, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS		
5604 10 00	- Rubber thread and cord, textile covered	kg.	16%
5604 20	- <i>High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated:</i>		
5604 20 10	--- Imitation gut (nylon) for rackets	kg.	16%
5604 20 90	--- Other	kg.	16%
5604 90 00	- Other	kg.	16%
5605	METALLISED YARN, WHETHER OR NOT GIMPED BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 5404 OR 5405, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL		
5605 00	- <i>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal:</i>		
5605 00 10	--- Real zari thread (gold) and silver thread combined with textile thread	kg.	16%
5605 00 20	--- Imitation zari thread	kg.	16%
5605 00 90	--- Other	kg.	16%
<b>5606</b>	<b>GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 5404 OR 5405, GIMPED (OTHER THAN THOSE OF HEADING 5605 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN</b>		
5606 00	- <i>Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn:</i>		
5606 00 10	--- Trimmings, of cotton	kg.	16%
5606 00 20	--- Trimmings, of man-made fibres	kg.	16%
5606 00 30	--- Trimmings, of zari	kg.	16%
5606 00 90	--- Other	kg.	16%
<b>5607</b>	<b>TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS</b>		
5607 10	- <i>Of jute or other textile bast fibres of heading 5303:</i>		
5607 10 10	--- Cordage, cable, rope and twine of jute	kg.	Nil
5607 10 90	--- Other	kg.	Nil
	- <i>Of sisal or other textile fibres of the genus Agave:</i>		
5607 21 00	--- Binder or baler twine	kg.	16%
5607 29 00	--- Other	kg.	16%
5607 30 00	- <i>Of abaca (Manila hemp or Musa textillis Nee) or other hard (leaf) fibres</i>	kg.	16%
	- <i>Of polyethylene or polypropylene:</i>		
5607 41 00	--- Binder or baler twine	kg.	16%
5607 49 00	--- Other	kg.	16%
5607 50	- <i>Of other synthetic fibres:</i>		
5607 50 10	--- Nylon fish net twine	kg.	16%
5607 50 20	--- Nylon tyre cord	kg.	16%
5607 50 30	--- Viscose tyre cord	kg.	16%
5607 50 40	--- Nylon rope	kg.	16%
5607 50 90	--- Other	kg.	16%
5607 90	- <i>Other :</i>		
5607 90 10	--- Coir, cordage and ropes, other than of cotton	kg.	16%
5607 90 20	--- Cordage, cable, ropes and twine, of cotton	kg.	16%
5607 90 90	--- Other	kg.	16%
<b>5608</b>	<b>KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS</b>		
	- <i>Of man-made textile materials:</i>		
5608 11	-- <i>Made up fishing nets:</i>		
5608 11 10	--- Made up fishing nets of nylon	kg.	Nil
5608 11 90	--- Other	kg.	Nil
5608 19 00	-- Other	kg.	16%
5608 90	- <i>Other:</i>		
5608 90 10	--- Of cotton	kg.	16%
5608 90 20	--- Of jute	kg.	16%
5608 90 90	--- Other	kg.	16%
<b>5609</b>	<b>ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 5404 OR 5405, TWINE, CORDAGE,</b>		



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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED		
5609 00	- <i>Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included:</i>		
5609 00 10	--- Products of coir	kg.	16%
5609 00 20	--- Articles made up of cotton yarn	kg.	16%
5609 00 30	--- Articles made up of jute	kg.	16%
5609 00 90	--- Other	kg.	16%

## CHAPTER 57

*Carpets and other textile floor coverings*

## NOTES

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This Chapter does not cover floor covering underlays.

3. For the purposes of heading 5702, the term "machines" shall not include manually operated implements, used independently by hand, such as hoking guns, tufting guns and knitting guns.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5701	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP		
5701 10 00	- Of wool or fine animal hair	m <sup>2</sup>	Nil
5701 90	- Of other textile materials:		
5701 90 10	--- Of cotton	m <sup>2</sup>	Nil
5701 90 90	--- Other	m <sup>2</sup>	Nil
5702	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS		
5702 10 00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m <sup>2</sup>	16%
5702 20	- Floor coverings of coconut fibres (coir):		
5702 20 10	--- Coir matting, woven	m <sup>2</sup>	16%
5702 20 20	--- Coir carpets and other rugs	m <sup>2</sup>	16%
5702 20 90	--- Other	m <sup>2</sup>	16%
	- Other, of pile construction, not made up:		
5702 31	-- Of wool or fine animal hair:		
5702 31 10	--- Carpets	m <sup>2</sup>	16%
5702 31 20	--- Druggets	m <sup>2</sup>	16%
5702 31 30	--- Mats and matting	m <sup>2</sup>	16%
5702 31 40	--- Carpeting, floor rugs and the like	m <sup>2</sup>	16%
5702 31 90	--- Other	m <sup>2</sup>	16%
5702 32	-- Of man-made textile material:		
5702 32 10	--- Carpets, carpeting and rugs and the like	m <sup>2</sup>	16%
5702 32 20	--- Mats and matting	m <sup>2</sup>	16%
5702 32 90	--- Other	m <sup>2</sup>	16%
5702 39	-- Of other textile materials:		
5702 39 10	--- Carpets and other floor coverings other than durries of cotton	m <sup>2</sup>	16%
5702 39 20	--- Carpets and other floor coverings, of silk	m <sup>2</sup>	16%
	- Other, of pile construction, made up:		
5702 41	-- Of wool or fine animal hair:		
5702 41 10	--- Carpets	m <sup>2</sup>	16%
5702 41 20	--- Druggets	m <sup>2</sup>	16%
5702 41 30	--- Mats and matting	m <sup>2</sup>	16%
5702 41 40	--- Other	m <sup>2</sup>	16%
5702 42	-- Of man made textile materials:		
5702 42 10	--- Carpets, carpeting and rugs	m <sup>2</sup>	16%
5702 42 20	--- Mats and mattings	m <sup>2</sup>	16%
5702 42 90	--- Other	m <sup>2</sup>	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5702 49	-- <i>Of other textile materials:</i>		
5702 49 10	--- Carpets and other floor coverings other than durries of cotton	m <sup>2</sup>	16%
5702 49 20	--- Carpets and other floor coverings, of silk	m <sup>2</sup>	16%
5702 49 90	--- Other	m <sup>2</sup>	16%
	- <i>Other, not of pile construction, not made up:</i>		
5702 51	-- <i>Of wool or fine animal hair:</i>		
5702 51 10	--- Carpets	m <sup>2</sup>	16%
5702 51 20	--- Druggets	m <sup>2</sup>	16%
5702 51 30	--- Mats and matting	m <sup>2</sup>	16%
5702 51 40	--- Other	m <sup>2</sup>	16%
5702 52	-- <i>Of man-made textile materials:</i>		
5702 52 10	--- Carpets, carpeting and rugs	m <sup>2</sup>	16%
5702 52 20	--- Mats and mattings	m <sup>2</sup>	16%
5702 52 90	--- Other	m <sup>2</sup>	16%
5702 59	-- <i>Of other textile materials:</i>		
5702 59 10	--- Carpets and other floor coverings, of cotton other than durries	m <sup>2</sup>	16%
5702 59 20	--- Carpets and other floor coverings, of silk	m <sup>2</sup>	16%
5702 59 30	--- Place mat and other similar goods	m <sup>2</sup>	16%
5702 59 90	--- Other	m <sup>2</sup>	16%
	- <i>Other, not of pile construction, made up:</i>		
5702 91	-- <i>Of wool or fine animal hair:</i>		
5702 91 10	--- Carpets	m <sup>2</sup>	16%
5702 91 20	--- Druggets	m <sup>2</sup>	16%
5702 91 30	--- Mats and matting	m <sup>2</sup>	16%
5702 91 40	--- Other	m <sup>2</sup>	16%
5702 92	-- <i>Of man-made textile materials:</i>		
5702 92 10	--- Carpets, carpeting and rugs	m <sup>2</sup>	16%
5702 92 20	--- Mats and mattings	m <sup>2</sup>	16%
5702 92 90	--- Other	m <sup>2</sup>	16%
5702 99	-- <i>Of other textile materials:</i>		
5702 99 10	--- Carpets and other floor coverings, of cotton other than durries	m <sup>2</sup>	16%
5702 99 20	--- Carpets and other floor coverings, of silk	m <sup>2</sup>	16%
5702 99 90	--- Other	m <sup>2</sup>	16%
<b>5703</b>	<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP</b>		
5703 10	- <i>Of wool or fine animal hair:</i>		
5703 10 10	--- Carpets	m <sup>2</sup>	16%
5703 10 20	--- Mats and matting	m <sup>2</sup>	16%
5703 10 90	--- Other	m <sup>2</sup>	16%
5703 20	- <i>Of nylon or other polyamides:</i>		
5703 20 10	--- Carpets, carpeting and rugs	m <sup>2</sup>	16%
5703 20 20	--- 100% polyamide tufted velour, cut pile or loop pile carpet mats with jute, rubber latex or PU foam backing	m <sup>2</sup>	16%
5703 20 90	--- Other	m <sup>2</sup>	16%
5703 30	- <i>Of other man-made textile materials:</i>		
5703 30 10	--- Carpets, carpeting and rugs	m <sup>2</sup>	16%
5703 30 20	--- 100% polypropylene carpet mats with jute, rubber, latex or PU foam backing	m <sup>2</sup>	16%
5703 30 90	--- Other	m <sup>2</sup>	16%
5703 90	- <i>Of other textile materials:</i>		
5703 90 10	--- Carpets and other floor coverings, of cotton, other than durries	m <sup>2</sup>	16%
5703 90 90	--- Other	m <sup>2</sup>	16%
<b>5704</b>	<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP</b>		
5704 10 00	- Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	m <sup>2</sup>	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5704 90	- Other:		
5704 90 10	--- Cotton	m <sup>2</sup>	16%
5704 90 20	--- woollen, other than artware	m <sup>2</sup>	16%
5704 90 90	--- Other	m <sup>2</sup>	16%
5705	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP		
5705 00	- Other carpets and other textile floor coverings, whether or not made up:		
	--- Carpets:		
5705 00 11	---- Of silk	m <sup>2</sup>	16%
5705 00 19	---- Other	m <sup>2</sup>	16%
	--- Durries:		
5705 00 21	---- Durries cotton	m <sup>2</sup>	16%
5705 00 22	---- Durries of man-made fibres	m <sup>2</sup>	16%
5705 00 23	---- Durries of wool	m <sup>2</sup>	16%
5705 00 29	---- Other	m <sup>2</sup>	16%
	--- Of jute:		
5705 00 31	---- Of blended jute	m <sup>2</sup>	16%
5705 00 32	---- Of coir jute	m <sup>2</sup>	16%
5705 00 39	---- Other	m <sup>2</sup>	16%
	--- Carpets, carpeting, rugs, mats and mattings:		
5705 00 41	---- knitted	m <sup>2</sup>	16%
5705 00 49	---- Other	m <sup>2</sup>	16%
5705 00 90	--- Other	m <sup>2</sup>	16%

## CHAPTER 58

*Special woven fabrics; tufted textile fabrics; lace; tapestries;  
trimmings; embroidery*

## NOTES

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading 5801 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purposes of heading 5803, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608.

5. For the purposes of heading 5806, the expression "narrow woven fabrics" means:

(a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;

(b) tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 5808.

6. In heading 5810, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805).

7. In addition to the products of heading 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

8. In relation to fabrics falling under this Chapter, bleaching, mercerizing, dyeing, printing, waterproofing, shrink-proofing, tentering, heat-setting, crease resistant, organdie processing, any other process or any one or more of these processes shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5801	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 5802 OR 5806		
5801 10 00	- Of wool or fine animal hair	m <sup>2</sup>	16%
5801 21 00	- Of cotton: -- Uncut weft pile fabrics	m <sup>2</sup>	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5801 22	-- <i>Cut corduroy:</i>		
5801 22 10	--- Solely of cotton		
5801 22 90	--- Other	m <sup>2</sup>	16%
5801 23 00	-- Other weft pile fabrics	m <sup>2</sup>	16%
5801 24 00	-- Warp pile fabrics, 'epingle' (uncut)	m <sup>2</sup>	16%
5801 25 00	-- Warp pile fabrics, cut	m <sup>2</sup>	16%
5801 26 00	-- Chenille fabrics	m <sup>2</sup>	16%
	- <i>Of man-made fibres:</i>		
5801 31 00	-- Uncut weft pile fabrics	m <sup>2</sup>	16%
5801 32 00	-- Cut corduroy	m <sup>2</sup>	16%
5801 33 00	-- Other weft pile fabrics	m <sup>2</sup>	16%
5801 34	-- <i>Warp pile fabrics, 'epingle' (uncut):</i>		
5801 34 10	--- Velvet	m <sup>2</sup>	16%
5801 34 90	--- Other	m <sup>2</sup>	16%
5801 35 00	-- Warp pile fabrics, cut	m <sup>2</sup>	
5801 36	-- <i>Chenille fabrics:</i>		
5801 36 10	--- Carduroids	m <sup>2</sup>	16%
5801 36 90	--- Other	m <sup>2</sup>	16%
5801 90	-- <i>Of other textile materials:</i>		
5801 90 10	--- Pile fabrics and chenille fabrics of silk containing more than 50% by weight of silk, but not containing wool or hair	m <sup>2</sup>	16%
5801 90 90	--- Pile fabrics and chenille fabrics not elsewhere specified or included	m <sup>2</sup>	16%
5802	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 5806; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 5703		
	- <i>Terry towelling and similar woven terry fabrics, of cotton:</i>		
5802 11 00	-- Unbleached	m <sup>2</sup>	16%
5802 19	-- <i>Other:</i>		
5802 19 10	--- Bleached	m <sup>2</sup>	16%
5802 19 20	--- Piece dyed	m <sup>2</sup>	16%
5802 19 30	--- Yarn dyed	m <sup>2</sup>	16%
5802 19 40	--- Printed	m <sup>2</sup>	16%
5802 19 90	--- Other	m <sup>2</sup>	16%
5802 20 00	- Terry towelling and similar woven terry fabrics, of other textile materials	m <sup>2</sup>	16%
5802 30 00	- Tufted textile fabrics	m <sup>2</sup>	16%
5803	GAUZE, OTHER THAN NARROW FABRICS OF HEADING 5806		
5803 10	- <i>Of cotton:</i>		
5803 10 10	--- Unbleached	m <sup>2</sup>	16%
5803 10 20	--- Bleached	m <sup>2</sup>	16%
5803 10 30	--- Piece dyed	m <sup>2</sup>	16%
5803 10 40	--- Yarn dyed	m <sup>2</sup>	16%
5803 10 50	--- Printed	m <sup>2</sup>	16%
5803 10 90	--- Other	m <sup>2</sup>	16%
5803 90	- <i>Of other textile materials:</i>		
5803 90 10	--- Of silk or silk waste	m <sup>2</sup>	16%
5803 90 20	--- Of synthetic fiber	m <sup>2</sup>	16%
5803 90 30	--- Of artificial fibre	m <sup>2</sup>	16%
5803 90 90	--- Other	m <sup>2</sup>	16%
5804	TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADINGS 6002 TO 6006		
5804 10	- <i>Tulles and other net fabrics:</i>		
5804 10 10	--- Of cotton	kg.	16%
5804 10 90	--- Other	kg.	16%
	- <i>Mechanically made lace:</i>		
5804 21 00	-- Of man-made fibres	kg.	16%
5804 29	-- <i>Of other textile materials:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5804 29 10	--- Of cotton	kg.	16%
5804 29 90	--- Other	kg.	16%
5804 30 00	- Hand-made lace	kg.	Nil
5805	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP		
5805 00	- <i>Hand-woven tapestries of the type gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up:</i>		
5805 00 10	--- Tapestries hand made or needle worked by hand, of cotton	kg.	
5805 00 20	--- Tapestries of jute	kg.	
5805 00 90	--- Other	kg.	
5806	NARROW WOVEN FABRICS OTHER THAN GOODS OF HEADING 5807; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS)		
5806 10 00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg.	16%
5806 20 00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	kg.	16%
	- <i>Other woven fabrics:</i>		
5806 31	--- <i>Of cotton:</i>		
5806 31 10	--- Typewriter ribbon cloth	kg.	16%
5806 31 20	--- Newar cotton	kg.	16%
5806 31 90	--- Other	kg.	16%
5806 32 00	--- Of man-made fibres	kg.	
5806 39	--- <i>Of other textile materials:</i>		
5806 39 10	--- Goat hair puttis tape	kg.	16%
5806 39 20	--- Jute webbing	kg.	16%
5806 39 30	--- Other narrow fabrics of jute	kg.	16%
5806 39 90	--- Other	kg.	16%
5806 40 00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg.	16%
5807	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED		
5807 10	- <i>Woven:</i>		
5807 10 10	--- Of cotton	kg.	Nil
5807 10 20	--- Of man-made fibre	kg.	Nil
5807 10 90	--- Other	kg.	Nil
5807 90	- <i>Other:</i>		
5807 90 10	--- Felt or non-woven	kg.	Nil
5807 90 90	--- Other	kg.	Nil
5808	BRAIDS IN THE PIÈCE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES		
5808 10	- <i>Braids, in the piece:</i>		
5808 10 10	--- Of cotton	kg.	16%
5808 10 90	--- Other	kg.	16%
5808 90	- <i>Other:</i>		
5808 90 10	--- Tapes, ornamental or cotton	kg.	16%
5808 90 20	--- Hair band of narrow fabrics	kg.	16%
5808 90 30	--- Other braids	kg.	16%
5808 90 40	--- Ribbons of rayon with ornamental trimmings	kg.	16%
5808 90 50	--- Saree falls, borders (other than zari), frings of cotton	kg.	16%
5808 90 60	--- Saree falls, borders (other than zari), frings	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	of man-made fibre		
5808 90 90	--- Other	kg.	16%
5809	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 5605, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED		
5809 00	- <i>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included:</i>		
5809 00 10	--- Zari border	kg.	16%
5809 00 90	--- Other	kg.	16%
5810	EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS		
5810 10 00	- Embroidery without visible ground	kg.	16%
	- <i>Other embroidery:</i>		
5810 91 00	-- Of cotton	kg.	16%
5810 92	-- <i>Of man-made fibres :</i>		
5810 92 10	--- Embroidered badges, motifs and the like	kg.	16%
5810 92 90	--- Other	kg.	16%
5810 99 00	-- Of other textile materials	kg.	16%
5811	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 5810		
5811 00	- <i>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810:</i>		
5811 00 10	--- Kantha (multilayer stitched textile fabrics in piece used for bedding, mattress pads or clothing)	m <sup>2</sup>	16%
5811 00 20	--- Quilted wadding	m <sup>2</sup>	16%
5811 00 90	--- Other	m <sup>2</sup>	16%

## CHAPTER 59

*Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use*

## NOTES

1. Except where the context otherwise requires, for the purposes of this Chapter, the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 5803 and 5806, the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.

2. Heading 5903 applies to:

(a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, Chapter 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);

(3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, Chapter 58 or 60);

(5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39);  
or

(6) textile products of heading 5811;

(b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.

3. For the purposes of heading 5905, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 4814) or on a textile backing (generally heading 5907).

4. For the purposes of heading 5906, the expression "rubberised textile fabrics" means:

(a) textile fabrics impregnated, coated, covered or laminated with rubber:

(i) weighing not more than 1,500 g/m<sup>2</sup>; or

(ii) weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% by weight of textile material;

(b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 5604; and

(c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.

5. Heading 5907 does not apply to:

(a) fabrics in which impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, Chapter 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) wood veneered on a backing of textile fabrics (heading 4408);

(f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 6805);

(g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 6814); or

(h) metal foil on a backing of textile fabrics (Section XV).

6. Heading 5910 does not apply to:

(a) transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

(b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 4010).

7. Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:

(a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:

(i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) bolting cloth;

(iii) straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;



(v) textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes [for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts].

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5901	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS		
5901 10	- <i>Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like:</i>		
5901 10 10	--- Of cotton	m <sup>2</sup>	16%
5901 10 20	--- Prepared painting canvas	m <sup>2</sup>	16%
5901 10 90	--- Other	m <sup>2</sup>	16%
5901 90	- <i>Other:</i>		
5901 90 10	--- Tracing cloth of cotton	m <sup>2</sup>	16%
5901 90 20	--- Varnished cambric fabrics (Empire fabrics) tapes	m <sup>2</sup>	16%
5901 90 90	--- Other	m <sup>2</sup>	16%
5902	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON		
5902 10	- <i>Of nylon or other polyamides:</i>		
5902 10 10	--- Impregnated with rubber	m <sup>2</sup>	16%
5902 10 90	--- Other	m <sup>2</sup>	16%
5902 20	- <i>Of polyesters:</i>		
5902 20 10	--- Impregnated with rubber	m <sup>2</sup>	16%
5902 20 90	--- Other	m <sup>2</sup>	16%
5902 90	- <i>Other:</i>		
5902 30 10	--- Impregnated with rubber	m <sup>2</sup>	16%
5902 30 90	--- Other	m <sup>2</sup>	16%
5903	TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 5902		
5903 10	- <i>With polyvinyl chloride:</i>		
5903 10 10	--- Imitation leather fabrics of cotton	m <sup>2</sup>	16%
5903 10 90	--- Other	m <sup>2</sup>	16%
5903 20	- <i>With polyurethane:</i>		
5903 20 10	--- Imitation leather fabrics, of cotton	m <sup>2</sup>	16%
5903 20 90	--- Other	m <sup>2</sup>	16%
5903 90	- <i>Other:</i>		
5903 90 10	--- Of cotton	m <sup>2</sup>	16%
5903 90 20	--- Polyethylene laminated jute fabrics	m <sup>2</sup>	16%
5903 90 90	--- Other	m <sup>2</sup>	16%
5904	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE		
5904 10 00	- Linoleum	m <sup>2</sup>	16%
5904 90	- <i>Other:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5904 90 10	--- Floor coverings with jute base	m <sup>2</sup>	16%
5904 90 90	--- Other	m <sup>2</sup>	16%
5905	TEXTILE WALL COVERINGS		
5905 00	- Textile wall coverings:		
5905 10 10	--- Fixed on the backing of any material	kg.	16%
5905 10 90	--- Other	kg.	16%
5906	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 5902		
5906 10 00	- Adhesive tape of a width not exceeding 20 cm	kg.	16%
	- Other:		
5906 91	-- Knitted or crocheted:		
5906 91 10	--- Of cotton	kg.	16%
5906 91 90	--- Of other textile materials	kg.	16%
5906 99	-- Other:		
5906 99 10	--- Insulating tape, electrical of cotton	kg.	16%
5906 99 20	--- Rubberised cotton fabrics, other than knitted or crocheted	kg.	16%
5906 99 90	--- Other	kg.	16%
5907	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE		
5907 00	- Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like:		
	--- Fabrics covered partially or fully with textile flocks, or with preparation containing textile flocks:		
5907 00 11	---- On the base fabrics of cotton	m <sup>2</sup>	16%
5907 00 12	---- On the base fabrics of man-made textile material	m <sup>2</sup>	16%
5907 00 19	---- On base fabrics of other textile materials	m <sup>2</sup>	16%
	- Other:		
5907 00 91	---- Cotton fabrics coated or impregnated with oil or preparations with basis of drying oil	m <sup>2</sup>	16%
5907 00 92	---- Other textile fabrics coated or impregnated with oil or oil preparations	m <sup>2</sup>	16%
5907 00 93	---- Jute fabrics otherwise impregnated or coated	m <sup>2</sup>	16%
5907 00 99	---- Other	m <sup>2</sup>	16%
5908	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED		
5908 00	- Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
5908 00 10	--- Wicks and gas mantle fabrics, of cotton	kg.	16%
5908 00 20	--- Gas mantles of rayon	kg.	16%
5908 00 90	--- Other	kg.	16%
5909	TEXTILE HOSE PIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS		
5909 00	- Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials:		
5909 00 10	--- Of cotton	kg.	16%
5909 00 20	--- Of man-made fibre	kg.	16%
5909 00 90	--- Of other textile materials	kg.	16%
5910	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5910 00	TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL - <i>Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material:</i>		
5910 00 10	--- Cotton canvas ply belting	kg.	16%
5910 00 20	--- Rubberised cotton belting	kg.	16%
5910 00 30	--- Other transmission, conveyer or elevator belts or belting of cotton	kg.	16%
5910 00 40	--- Hair belting	kg.	16%
5910 00 50	--- Flax canvas ply belting	kg.	16%
5910 00 60	--- Fibre belt conveyor	kg.	16%
5910 00 90	--- Other	kg.	16%
5911	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER		
5911 10 00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg.	16%
5911 20 00	- Bolting cloth, whether or not made up - <i>Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):</i>	m <sup>2</sup>	16%
5911 31	--- <i>Weighing less than 650 g/m<sup>2</sup>:</i>		
5911 31 10	--- Felt for cotton textile industries, woven	kg.	16%
5911 31 20	--- Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	kg.	16%
5911 31 30	--- Cotton fabrics and articles used in machinery and plant	kg.	16%
5911 31 40	--- Jute fabrics and articles used in machinery or plant	kg.	16%
5911 31 50	--- Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery	kg.	16%
5911 31 90	--- Other	kg.	16%
5911 32	--- <i>Weighing 650 g/m<sup>2</sup> or more:</i>		
5911 32 10	--- Felt for cotton textile industries, woven	kg.	16%
5911 32 20	--- Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	kg.	16%
5911 32 30	--- Cotton fabrics and articles used in machinery and plant	kg.	16%
5911 32 40	--- Jute fabrics and articles used in machinery or plant	kg.	16%
5911 32 50	--- Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery	kg.	16%
5911 32 90	--- Other	kg.	16%
5911 40 00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg.	16%
5911 90	- <i>Other:</i>		
5911 90 10	--- Paper maker's felt, woven	kg.	16%
5911 90 20	--- Gaskets, washers, polishing discs and other machinery parts of textile articles	kg.	16%
5911 90 90	--- Other	kg.	16%

## CHAPTER 60

*Knitted or crocheted fabrics*

## NOTES

1. This Chapter does not cover:

- (a) crochet lace of heading 5804;
- (b) labels, badges or similar articles, knitted or crocheted, of heading 5807; or
- (c) knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 6001.

2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout this Schedule, any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

4. In relation to fabrics falling under this Chapter, bleaching, mercerizing, dyeing, printing, waterproofing, shrink-proofing, tentering, heat-setting, crease resistant, organdie processing, any other process or any one or more of these processes shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>6001</b>	PILE FABRICS, INCLUDING "LONG PILE" FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED		
6001 10	- "Long pile" fabrics:		
6001 10 10	--- Of cotton	kg.	16%
6001 10 20	--- Of man-made fibres	kg.	16%
6001 10 90	--- Of other textile materials	kg.	16%
	- Looped pile fabrics:		
6001 21 00	-- Of cotton	kg.	16%
6001 22 00	-- Of man-made fibres	kg.	16%
6001 29 00	-- Of other textile materials	kg.	16%
	- Other:		
6001 91 00	-- Of cotton	kg.	16%
6001 92 00	-- Of man-made fibres	kg.	16%
6001 99	-- Of other textile materials:		
6001 99 10	--- Of wool or fine animal hair	kg.	16%
6001 99 90	--- Other	kg.	16%
<b>6002</b>	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 6001		
6002 40 00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg.	16%
6002 90 00	- Other	kg.	16%
<b>6003</b>	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 6001 OR 6002		
6003 10 00	- Of wool or fine animal hair	kg.	16%
6003 20 00	- Of cotton	kg.	16%
6003 30 00	- Of synthetic fibres	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6003 40 00	- Of artificial fibres	kg.	16%
6003 90 00	- Other	kg.	16%
<b>6004</b>	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 6001		
6004 10 00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg.	16%
6004 90 00	- Other	kg.	16%
<b>6005</b>	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 6001 TO 6004		
6005 10 00	- Of wool or fine animal hair	kg.	16%
	- <i>Of cotton:</i>		
6005 21 00	-- Unbleached or bleached	kg.	16%
6005 22 00	-- Dyed	kg.	16%
6005 23 00	-- Of yarns of different colours	kg.	16%
6005 24 00	-- Printed	kg.	16%
	- <i>Of synthetic fibres :</i>		
6005 31 00	-- Unbleached or bleached	kg.	16%
6005 32 00	-- Dyed	kg.	16%
6005 33 00	-- Of yarns of different colours	kg.	16%
6005 34 00	-- Printed	kg.	16%
	- <i>Of artificial fibres :</i>		
6005 41 00	-- Unbleached or bleached	kg.	16%
6005 42 00	-- Dyed	kg.	16%
6005 43 00	-- Of yarns of different colours	kg.	16%
6005 44 00	-- Printed	kg.	16%
6005 90 00	- Other	kg.	16%
<b>6006</b>	OTHER KNITTED OR CROCHETED FABRICS -		
6006 10 00	- Of wool or fine animal hair	kg.	16%
	- <i>Of Cotton:</i>		
6006 21 00	-- Unbleached or bleached	kg.	16%
6006 22 00	-- Dyed	kg.	16%
6006 23 00	-- Of yarns of different colours	kg.	16%
6006 24 00	-- Printed	kg.	16%
	- <i>Of synthetic fibres:</i>		
6006 31 00	-- Unbleached or bleached	kg.	16%
6006 32 00	-- Dyed	kg.	16%
6006 33 00	-- Of yarns of different colours	kg.	16%
6006 34 00	-- Printed	kg.	16%
	- <i>Of artificial fibres :</i>		
6006 41 00	-- Unbleached or bleached	kg.	16%
6006 42 00	-- Dyed	kg.	16%
6006 43 00	-- Of yarns of different colours	kg.	16%
6006 44 00	-- Printed	kg.	16%
6006 90 00	- Other	kg.	16%



## CHAPTER 61

*Articles of apparel and clothing accessories, knitted or crocheted*

## NOTES

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
  - (a) goods of heading 6212;
  - (b) worn clothing or other worn articles of heading 6309; or
  - (c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6103 and 6104:
  - (a) the term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - (i) one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - (ii) one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces or bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

(A) morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

(B) evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

(C) dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) the term "ensemble" means a set of garments (other than suits and articles of heading 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

(i) one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

(ii) one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to tract suits or ski suits, of heading 6112.

4. Headings 6105 and 6106 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 6105 does not cover sleeveless garments.

5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purpose of heading 6111:

(a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) articles which are, *prima facie*, classifiable both in heading 6111 and in other headings of this Chapter are to be classified in heading 6111.

7. For the purposes of heading 6112 "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

(i) one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition; and

(ii) one pair of trousers whether or not extending above waist level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, *prima facie*, classifiable both in heading 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.

11. In relation to a product of this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

12. In relation to a product of this Chapter, affixing a brand name on the product, labelling or relabelling of its containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>6101</b>	<b>MEN'S OR BOYS' OVERCOATS, CARCOATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 6103</b>		
6101 10	- <i>Of wool or fine animal hair:</i>		
6101 10 10	--- Of wool	u	16%
6101 10 20	--- Of Kashmir (cashmere) goats	u	16%
6101 10 90	--- Other	u	16%
6101 20 00	- Of cotton	u	16%
6101 30	- <i>Of man-made fibres:</i>		
6101 30 10	--- Of synthetic fibres	u	16%
6101 30 20	--- Of artificial fibres	u	16%
6101 90	- <i>Other:</i>		
6101 90 10	--- Of silk	u	16%
6101 90 90	--- Other	u	16%
<b>6102</b>	<b>WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 6104</b>		
6102 10 00	- Of wool or fine animal hair	u	16%
6102 20 00	- Of cotton	u	16%
6102 30	- <i>Of man-made fibres:</i>		
6102 30 10	--- Of synthetic fibres	u	16%
6102 30 20	--- Of artificial fibres	u	16%
6102 90	- <i>Other:</i>		
6102 90 10	--- Of silk	u	16%
6102 90 90	--- Other	u	16%
<b>6103</b>	<b>MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR), KNITTED OR CROCHETED</b>		
	- <i>Suits:</i>		
6103 11 00	-- Of wool or fine animal hair	u	16%
6103 12 00	-- Of synthetic fibres	u	16%
6103 19	-- <i>Other:</i>		
6103 19 10	--- Of silk	u	16%
6103 19 20	--- Of cotton	u	16%
6103 19 30	--- Of artificial fibres	u	16%
6103 19 90	--- Other	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Ensembles:</i>		
6103 21 00	-- Of wool or fine animal hair	u	16%
6103 22 00	-- Of cotton	u	16%
6103 23 00	-- Of synthetic fibres	u	16%
6103 29	-- <i>Of other textile materials:</i>		
6103 29 10	--- Of silk	u	16%
6103 29 20	--- Of artificial fibres	u	16%
6103 29 90	--- Other	u	16%
	- <i>Jackets and blazers:</i>		
6103 31 00	-- Of wool or fine animal hair	u	16%
6103 32 00	-- Of cotton	u	16%
6103 33 00	-- Of synthetic fibres	u	16%
6103 39	-- <i>Of other textile materials:</i>		
6103 39 10	--- Of silk	u	16%
6103 39 20	--- Of artificial fibres	u	16%
6103 39 90	--- Other	u	16%
	- <i>Trousers, bib and brace overalls, breeches and shorts:</i>		
6103 41 00	-- Of wool or fine animal hair	u	16%
6103 42 00	-- Of cotton	u	16%
6103 43 00	-- Of synthetic fibres	u	16%
6103 49	-- <i>Of other textile materials:</i>		
6103 49 10	--- Of silk	u	16%
6103 49 20	--- Of artificial fibres	u	16%
6103 49 90	--- Other	u	16%
<b>6104</b>	<b>WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR), KNITTED OR CROCHETED</b>		
	- <i>Suits:</i>		
6104 11 00	-- Of wool or fine animal hair	u	16%
6104 12 00	-- Of cotton	u	16%
6104 13 00	-- Of synthetic fibres	u	16%
6104 19	-- <i>Of other textile materials:</i>		
6104 19 10	--- Of silk	u	16%
6104 19 20	--- Of artificial fibres	u	16%
6104 19 90	--- Other	u	16%
	- <i>Ensembles:</i>		
6104 21 00	-- Of wool or fine animal hair	u	16%
6104 22 00	-- Of cotton	u	16%
6104 23 00	-- Of synthetic fibres	u	16%
6104 29	-- <i>Of other textile materials:</i>		
6104 29 10	--- Of silk	u	16%
6104 29 20	--- Of artificial fibres	u	16%
6104 29 90	--- Other	u	16%
	- <i>Jackets and blazers:</i>		
6104 31 00	-- Of wool or fine animal hair	u	16%
6104 32 00	-- Of cotton	u	16%
6104 33 00	-- Of synthetic fibres	u	16%
6104 39	-- <i>Of other textile materials:</i>		
6104 39 10	--- Of silk	u	16%
6104 39 20	--- Of artificial fibres	u	16%
6104 39 90	--- Other	u	16%
	- <i>Dresses:</i>		
6104 41 00	-- Of wool or fine animal hair	u	16%
6104 42 00	-- Of cotton	u	16%
6104 43 00	-- Of synthetic fibres	u	16%
6104 44 00	-- Of artificial fibres	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6104 49	-- <i>Of other textile materials:</i>		
6104 49 10	--- Of silk	u	16%
6104 49 90	--- Of other fibres	u	16%
	- <i>Skirts and divided skirts:</i>		
6104 51 00	-- Of wool or fine animal hair	u	16%
6104 52 00	-- Of cotton	u	16%
6104 53 00	-- Of synthetic fibres	u	16%
6104 59	-- <i>Of other textile materials:</i>		
6104 59 10	--- Of silk	u	16%
6104 59 20	--- Of artificial fibres	u	16%
6104 59 90	--- Of other fibres	u	16%
	- <i>Trousers, bib and brace overalls, breeches and shorts:</i>		
6104 61 00	-- Of wool or fine animal hair	u	16%
6104 62 00	-- Of cotton	u	16%
6104 63 00	-- Of synthetic fibres	u	16%
6104 69	-- <i>Of other textile materials:</i>		
6104 69 10	--- Of silk	u	16%
6104 69 20	--- Of artificial fibres	u	16%
6104 69 90	--- Other	u	16%
<b>6105</b>	<b>MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED</b>		
6105 10	- <i>Of cotton:</i>		
6105 10 10	--- Shirts, hand crocheted	u	16%
6105 10 20	--- Knit shirts (other than T-shirts) and sweat shirts, other than hand crocheted	u	16%
6105 10 90	--- Other	u	16%
6105 20	- <i>Of man-made fibres:</i>		
6105 20 10	--- Of synthetic fibres	u	16%
6105 20 20	--- Of artificial fibres	u	16%
6105 90	- <i>Of other textile materials:</i>		
6105 90 10	--- Of silk	u	16%
6105 90 90	--- Other	u	16%
<b>6106</b>	<b>WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED</b>		
6106 10 00	- Of cotton	u	16%
6106 20	- <i>Of man-made fibres:</i>		
6106 20 10	--- Of synthetic fibres	u	16%
6106 20 20	--- Of artificial fibres	u	16%
6106 90	- <i>Of other textile materials:</i>		
6106 90 10	--- Of silk	u	16%
6106 90 20	--- Of wool or fine animal hair	u	16%
6106 90 90	--- Other	u	16%
<b>6107</b>	<b>MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED</b>		
	- <i>Underpants and briefs:</i>		
6107 11 00	-- Of cotton	u	16%
6107 12	- <i>Of man-made fibres:</i>		
6107 12 10	--- Of synthetic fibres	u	16%
6107 12 20	--- Of artificial fibres	u	16%
6107 19	- <i>Of other textile materials:</i>		
6107 19 10	--- Of silk	u	16%
6107 19 90	--- Other	u	16%
	- <i>Night shirts and pyjamas:</i>		
6107 21 00	-- Of cotton	u	16%
6107 22	- <i>Of man-made fibres:</i>		
6107 22 10	--- Of synthetic fibres	u	16%
6107 22 20	--- Of artificial fibres	u	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6107 29	-- <i>Of other textile materials:</i>		
6107 29 10	--- Of silk	u	16%
6107 29 20	--- Of wool or fine animal hair	u	16%
6107 29 90	--- Other	u	16%
	- <i>Other:</i>		
6107 91	-- <i>Of cotton:</i>		
6107 91 10	--- Gengis (Vests), other than hand crocheted	u	16%
6107 91 90	--- Other	u	16%
6107 92	-- <i>Of man-made fibres:</i>		
6107 92 10	--- Of synthetic fibres	u	16%
6107 92 20	--- Of artificial fibres	u	16%
6107 99	-- <i>Of other textile materials:</i>		
6107 99 10	--- Of silk	u	16%
6107 99 20	--- Of wool or fine animal hair	u	16%
6107 99 90	--- Other	u	16%
<b>6108</b>	<b>WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHT DRESSES, PYJAMAS, NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED</b>		
	- <i>Slips and petticoats:</i>		
6108 11	-- <i>Of man-made fibres:</i>		
6108 11 10	--- Of synthetic fibres	u	16%
6108 11 20	--- Of artificial fibres	u	16%
6108 19	-- <i>Of other textile materials:</i>		
6108 19 10	--- Of silk	u	16%
6108 19 20	--- Of cotton	u	16%
6108 19 90	--- Of other fibres	u	16%
	- <i>Briefs and panties:</i>		
6108 21 00	--- Of cotton	u	16%
6108 22	-- <i>Of man-made fibres:</i>		
6108 22 10	--- Of synthetic fibres	u	16%
6108 22 20	--- Of artificial fibres	u	16%
6108 29	-- <i>Of other textile materials:</i>		
6108 29 10	--- Of silk	u	16%
6108 29 90	--- Other	u	16%
	- <i>Night dresses and pyjamas:</i>		
6108 31 00	--- Of cotton	u	16%
6108 32	-- <i>Of man-made fibres:</i>		
6108 32 10	--- Of synthetic fibres	u	16%
6108 32 20	--- Of artificial fibres	u	16%
6108 39	-- <i>Of other textile materials:</i>		
6108 39 10	--- Of silk	u	16%
6108 39 90	--- Other	u	16%
	- <i>Other:</i>		
6108 91 00	--- Of cotton	u	16%
6108 92	-- <i>Of man-made fibres:</i>		
6108 92 10	--- Of synthetic fibres	u	16%
6108 92 20	--- Of artificial fibres	u	16%
6108 99	-- <i>Of other textile materials:</i>		
6108 99 10	--- Of silk	u	16%
6108 99 20	--- Of wool or fine animal hair	u	16%
6108 99 90	--- Of other textile materials	u	16%
<b>6109</b>	<b>T-SHIRTS, SINGLETs AND OTHER VESTS, KNITTED OR CROCHETED</b>		
6109 10 00	- Of cotton	u	16%
6109 90	- <i>Of other textile materials:</i>		
6109 90 10	--- Of synthetic fibres	u	16%
6109 90 20	--- Of artificial fibres	u	16%
6109 90 30	--- Of silk	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6109 90 40	--- Of wool or fine animal hair	u	16%
6109 90 90	--- Other	u	16%
6110	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED - Of wool or fine animal hair:		
6110 11	-- Of wool:		
6110 11 10	--- Jerseys	u	16%
6110 11 20	--- Sweaters and cardigans	u	16%
6110 11 90	--- Other	u	16%
6110 12 00	-- Of Kashmir (cashmere) goats	u	16%
6110 19 00	-- Other	u	16%
6110 20 00	- Of cotton	u	16%
6110 30	- Of man-made fibres:		
6110 30 10	--- Of synthetic fibres	u	16%
6110 30 20	--- Of artificial fibres	u	16%
6110 90 00	- Of other textile materials	u	16%
6111	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		
6111 10 00	- Of wool or fine animal hair	kg.	16%
6111 20 00	- Of cotton	kg.	16%
6111 30 00	- Of synthetic fibres	kg.	16%
6111 90	- Of other textile materials:		
6111 90 10	--- Of silk	kg.	16%
6111 90 20	--- Of artificial fibres	kg.	16%
6111 90 90	--- Other	kg.	16%
6112	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED		
	- Track suits:		
6112 11 00	-- Of cotton	u	16%
6112 12 00	-- Of synthetic fibres	u	16%
6112 19	-- Of other textile materials:		
6112 19 10	--- Of silk	u	16%
6112 19 20	--- Of wool or fine animal hair	u	16%
6112 19 30	--- Of artificial fibres	u	16%
6112 19 90	--- Other	u	16%
6112 20	- Ski suits:		
6112 20 10	--- Of silk	kg.	16%
6112 20 20	--- Of wool or fine animal hair	kg.	16%
6112 20 30	--- Of cotton	kg.	16%
6112 20 40	--- Of synthetic fibres	kg.	16%
6112 20 50	--- Of artificial fibres	kg.	16%
6112 20 90	--- Other	kg.	16%
	- Men's or boys' swimwear:		
6112 31 00	-- Of synthetic fibres	u	16%
6112 39	-- Of other textile materials:		
6112 39 10	--- Of silk	u	16%
6112 39 20	--- Of artificial fibres	u	16%
6112 39 90	--- Other	u	16%
	- Women's or girls' swimwear:		
6112 41 00	-- Of synthetic fibre	u	16%
6112 49	-- Of other textile materials:		
6112 49 10	--- Of silk	u	16%
6112 49 20	--- Of artificial fibres	u	16%
6112 49 90	--- Other	u	16%
6113 00 00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 5903, 5906 OR 5907	kg.	16%
6114	OTHER GARMENTS, KNITTED OR CROCHETED		
6114 10 00	- Of wool or fine animal hair	kg.	16%
6114 20 00	- Of cotton	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6114 30	- <i>Of man-made fibres:</i>		
6114 30 10	--- <i>Of synthetic fibres</i>	kg.	16%
6114 30 20	--- <i>Of artificial fibres</i>	kg.	16%
6114 90	- <i>Of other textile materials:</i>		
6114 90 10	--- <i>Of silk</i>	kg.	16%
6114 90 90	--- <i>Other</i>	kg.	16%
6115	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING STOCKINGS FOR VARICOSE VEINS AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED		
	- <i>Panty hose and tights:</i>		
6115 11 00	-- <i>Of synthetic fibres, measuring per single yarn less than 67 decitex</i>	u	16%
6115 12 00	-- <i>Of synthetic fibres measuring per single yarn 67 decitex or more</i>	u	16%
6115 19	-- <i>Of other textile materials:</i>		
6115 19 10	--- <i>Of silk</i>	u	16%
6115 19 20	--- <i>Of wool or fine animal hair</i>	u	16%
6115 19 30	--- <i>Of artificial fibres</i>	u	16%
6115 19 90	--- <i>Other</i>	u	16%
6115 20	- <i>Women's full-length or knee-length hosiery measuring per single yarn less than 67 decitex:</i>		
6115 20 10	--- <i>Of cotton</i>	pa	16%
6115 20 90	--- <i>Other</i>	pa	16%
	- <i>Other:</i>		
6115 91 00	-- <i>Of wool or fine animal hair</i>	pa	16%
6115 92 00	-- <i>Of cotton</i>	pa	16%
6115 93 00	-- <i>Of synthetic fibres</i>	pa	16%
6115 99	-- <i>Of other textile materials:</i>		
6115 99 10	--- <i>Of artificial fibres</i>	pa	16%
6115 99 90	--- <i>Other</i>	pa	16%
6116	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED		
6116 10 00	- <i>Impregnated, coated or covered with plastics or rubber</i>	pa	16%
	- <i>Other:</i>		
6116 91 00	-- <i>Of wool or fine animal hair</i>	pa	16%
6116 92 00	-- <i>Of cotton</i>	pa	16%
6116 93 00	-- <i>Of synthetic fibres</i>	pa	16%
6116 99	-- <i>Of other textile materials:</i>		
6116 99 10	--- <i>Of artificial fibres</i>	pa	16%
6116 99 90	--- <i>Other</i>	pa	16%
6117	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES		
6117 10	- <i>Shawls, scarves, mufflers, mantillas, veils and the like:</i>		
6117 10 10	--- <i>Of silk</i>	u	16%
6117 10 20	--- <i>Of wool</i>	u	16%
6117 10 30	--- <i>Of cotton</i>	u	16%
6117 10 40	--- <i>Of man-made fibres</i>	u	16%
6117 10 90	--- <i>Other</i>	u	16%
6117 20	- <i>Ties, bow ties and cravats:</i>		
6117 20 10	--- <i>Of silk</i>	u	16%
6117 20 20	--- <i>Of wool</i>	u	16%
6117 20 30	--- <i>Of cotton</i>	u	16%
6117 20 40	--- <i>Of man-made fibres</i>	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6117 20 90	--- Of other fibres	u	16%
6117 80	- <i>Other accessories:</i>		
6117 80 10	--- Of silk	u	16%
6117 80 20	--- Of wool	u	16%
6117 80 30	--- Of cotton	u	16%
6117 80 40	--- Of man-made fibres	u	16%
6117 80 90	--- Other	u	16%
6117 90 00	- Parts	kg.	16%

## CHAPTER 62

*Articles of apparel and clothing accessories, not knitted or crocheted*

## NOTES

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted (other than those of heading 6212).

2. This Chapter does not cover:

- (a) worn clothing or other worn articles of heading 6309; or
- (b) orthopaedic appliances; surgical belts, trusses or the like (heading 9021).

3. For the purposes of headings 6203 and 6204:

(a) the term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

— one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

— one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following set of garments, whether or not they fulfil all the above conditions:

(A) morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

(B) evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;



(C) dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels;

(b) the term "ensemble" means a set of garments (other than suits and articles of heading 6207 or 6208) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

— one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

— one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding of compatible size. The term "ensemble" does not apply to track suits and ski suits, of heading 6211.

4. For the purposes of heading 6209:

(a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) articles which are, *prima facie*, classifiable both in heading 6209 and in other headings of this Chapter are to be classified in heading 6209.

5. Garments which are, *prima facie*, classifiable both in heading 6210 and in other headings of this Chapter, excluding heading 6209, are to be classified in heading 6210.

6. For the purposes of heading 6211, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

— one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

— one pair of trousers whether or not extending above waistlevel, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as handkerchiefs (heading 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.

8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

10. In relation to a product of this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

11. In relation to a product of this Chapter, affixing a brand name on the product, labelling or relabelling of its containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6201	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES OTHER THAN THOSE OF HEADING 6203		
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6201 11 00	-- Of wool and fine animal hair	u	16%
6201 12	-- Of cotton:		
6201 12 10	--- Raincoats	u	16%
6201 12 90	--- Other	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6201 13	-- <i>Of man-made fibres:</i>		
6201 13 10	--- Raincoats	u	16%
6201 13 90	--- Other	u	16%
6201 19	-- <i>Of other textile materials:</i>		
6201 19 10	--- Of silk	u	16%
6201 19 90	--- Of other textile fibres	u	16%
	- <i>Other:</i>		
6201 91 00	-- Of wool or fine animal hair	u	16%
6201 92 00	-- Of cotton	u	16%
6201 93 00	-- Of man-made fibres	u	16%
6201 99	-- <i>Of other textile materials:</i>		
6201 99 10	--- Of silk	u	16%
6201 99 90	--- Other	u	16%
6202	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 6204		
	- <i>Overcoats, raincoats, car-coats, capes, cloaks and similar articles:</i>		
6202 11	-- <i>Of wool or fine animal hair:</i>		
6202 11 10	--- Coats	u	16%
6202 11 90	--- Other	u	16%
6202 12 00	-- Of cotton	u	16%
6202 13 00	-- Of man-made fibres	u	16%
6202 19	-- <i>Of other textile materials:</i>		
6202 19 10	--- Coats of silk	u	16%
6202 19 20	--- Coats of all other fibres	u	16%
6202 19 90	--- Other	u	16%
	- <i>Other:</i>		
6202 91	-- <i>Of wool or fine animal hair:</i>		
6202 91 10	--- Wind and ski-jackets, wind-cheaters	u	16%
6202 91 90	--- Other	u	16%
6202 92	-- <i>Of cotton:</i>		
6202 92 10	--- Wind and ski-jackets, wind-cheaters	u	16%
6202 92 90	--- Other	u	16%
6202 93	-- <i>Of man-made fibres:</i>		
6202 93 10	--- Wind and ski-jackets, wind-cheaters	u	16%
6202 93 90	--- Other	u	16%
6202 99	-- <i>Of other textile materials:</i>		
	--- <i>Of silk:</i>		
6202 99 11	--- Wind and ski-jackets	u	16%
6202 99 19	--- Other	u	16%
6202 99 90	--- Other	u	16%
6203	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)		
	- <i>Suits:</i>		
6203 11 00	-- Of wool or fine animal hair	u	16%
6203 12 00	-- Of synthetic fibres	u	16%
6203 19	-- <i>Of other textile materials:</i>		
6203 19 10	--- Of cotton	u	16%
6203 19 90	--- Other	u	16%
	- <i>Ensembles:</i>		
6203 21 00	-- Of wool or fine animal hair	u	16%
6203 22 00	-- Of cotton	u	16%
6203 23 00	-- Of synthetic fibres	u	16%
6203 29 00	-- Of other textile materials	u	16%
	- <i>Jackets and blazers:</i>		
6203 31 00	-- Of wool or fine animal hair	u	16%
6203 32 00	-- Of cotton	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6203 33 00	-- Of synthetic fibres	u	16%
6203 39	-- Of other textile materials:		
6203 39 10	--- Of silk	u	16%
6203 39 90	--- Other	u	16%
	- Trousers, bib and brace overalls, breeches and shorts:		
6203 41 00	-- Of wool or fine animal hair	u	16%
6203 42 00	-- Of cotton	u	16%
6203 43 00	-- Of synthetic fibres	u	16%
6203 49	-- Of other textile materials:		
6203 49 10	--- Of silk	u	16%
6203 49 90	--- Other	u	16%
6204	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)		
	- Suits:		
6204 11 00	-- Of wool or fine animal hair	u	16%
6204 12 00	-- Of cotton	u	16%
6204 13 00	-- Of synthetic fibres	u	16%
6204 19	-- Of other textile materials:		
	--- Of silk:		
6204 19 11	---- Sequinned or beaded with chattons or embroidered	u	16%
6204 19 19	---- Other	u	16%
6204 19 90	--- Of all other fibres	u	16%
	- Ensembles:		
6204 21 00	-- Of wool or fine animal hair	u	16%
6204 22	-- Of cotton:		
6204 22 10	--- Blouses combined with skirts, trousers or shorts	u	16%
6204 22 90	--- Other	u	16%
6204 23 00	-- Of synthetic fibres	u	16%
6204 29	-- Of other textile materials:		
	--- Of silk:		
6204 29 11	---- Sequinned or beaded	u	16%
6204 29 19	---- Other	u	16%
6204 29 90	--- Other	u	16%
	- Jackets and blazers:		
6204 31 00	-- Of wool or fine animal hair	u	16%
6204 32 00	-- Of cotton	u	16%
6204 33 00	-- Of synthetic fibres	u	16%
6204 39	-- Of other textile materials:		
	--- Of silk:		
6204 39 11	---- Sequinned or beaded with chattons or embroidered	u	16%
6204 39 19	---- Other	u	16%
6204 39 90	--- Other	u	16%
	- Dresses:		
6204 41	-- Of wool or fine animal hair:		
6204 41 10	--- House coats and like dresses	u	16%
6204 41 20	--- Blazers	u	16%
6204 41 90	--- Other	u	16%
6204 42	-- Of cotton:		
6204 42 10	--- House coats and the like dresses	u	16%
6204 42 20	--- Dresses	u	16%
6204 42 90	--- Other	u	16%
6204 43	-- Of synthetic fibres:		
6204 43 10	--- House coats and the like	u	16%
6204 43 90	--- Other	u	16%
6204 44 00	-- Of artificial fibres	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6204 49	-- <i>Of other textile materials:</i>		
	--- <i>Of silk:</i>		
6204 49 11	---- House coats and the like dresses	u	16%
6204 49 19	---- Other	u	16%
6204 49 90	--- Other	u	16%
	- <i>Skirts and divided skirts:</i>		
6204 51 00	-- Of wool or fine animal hair	u	16%
6204 52 00	-- Of cotton	u	16%
6204 53 00	-- Of synthetic fibres	u	16%
6204 59	-- <i>Of other textile materials:</i>		
6204 59 10	--- Of silk	u	16%
6204 59 90	--- Other	u	16%
	- <i>Trousers, bib and brace overalls, breeches and shorts:</i>		
6204 61	-- <i>Of wool or fine animal hair:</i>		
6204 61 10	--- Trousers and shorts	u	16%
6204 61 90	--- Other	u	16%
6204 62 00	-- Of cotton	u	16%
6204 63 00	-- Of synthetic fibres	u	16%
6204 69	-- <i>Of other textile materials:</i>		
	--- <i>Of silk:</i>		
6204 69 11	---- Sequinned or beaded or embroidered	u	16%
6204 69 19	---- Other	u	16%
6204 69 90	--- Other	u	16%
6205	MEN'S OR BOYS' SHIRTS		
6205 10 00	- Of wool or fine animal hair	u	16%
6205 20 00	- Of cotton	u	16%
6205 30 00	- Of man-made fibres	u	16%
6205 90	- <i>Of other textile materials:</i>		
6205 90 10	--- Of silk	u	16%
6205 90 90	--- Other	u	16%
6206	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES		
6206 10	- <i>Of silk or silk waste:</i>		
6206 10 10	--- Of silk	u	16%
6206 10 90	--- Other	u	16%
6206 20 00	- Of wool or fine animal hair	u	16%
6206 30 00	- Of cotton	u	16%
6206 40 00	- Of man-made fibres	u	16%
6206 90 00	- Of other textile materials	u	16%
6207	MEN'S OR BOYS' SINGLETs AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES		
	- <i>Underpants and briefs:</i>		
6207 11 00	-- Of cotton	u	16%
6207 19	-- <i>Of other textile materials:</i>		
6207 19 10	--- Of synthetic fibres	u	16%
6207 19 20	--- Of wool	u	16%
6207 19 30	--- Of silk	u	16%
6207 19 90	--- Other	u	16%
	- <i>Night shirts and pyjamas:</i>		
6207 21 10	-- Of cotton	u	16%
6207 22 00	-- Of man-made fibres	u	16%
6207 29 00	-- Of other textile materials	u	16%
	- <i>Other:</i>		
6207 91	-- <i>Of cotton:</i>		
6207 91 10	--- Dressing gowns and bathrobes	u	16%
6207 91 20	--- Under shirts other than hand printed	u	16%
6207 91 90	--- Other	u	16%
6207 92 00	-- Of man-made fibres	u	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6207 99	-- <i>Of other textile materials:</i>		
	--- <i>Of silk:</i>		
6207 99 11	---- Dressing gowns and bathrobes	u	16%
6207 99 19	---- Other	u	16%
	--- <i>Of wool:</i>		
6207 99 21	---- Dressing gowns and bathrobes	u	16%
6207 99 29	---- Other	u	16%
6207 99 90	--- Other	u	16%
6208	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGÉES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES		
	- <i>Slips and petticoats:</i>		
6208 11 00	-- Of man-made fibres	u	16%
6208 19	-- <i>Of other textile materials:</i>		
6208 19 10	--- Of cotton other than hand printed	u	16%
6208 19 90	--- Other	u	16%
	- <i>Nighdresses and pyjamas:</i>		
6208 21 00	-- Of cotton	u	16%
6208 22 00	-- Of man-made fibres	u	16%
6208 29	-- <i>Of other textile materials:</i>		
6208 29 10	--- Of silk	u	16%
6208 29 20	--- Of wool	u	16%
6208 29 90	--- Other	u	16%
	- <i>Other:</i>		
6208 91	-- <i>Of cotton:</i>		
6208 91 10	--- Dressing gowns and bathrobes	u	16%
6208 91 90	--- Other	u	16%
6208 92	-- <i>Of man-made fibres:</i>		
6208 92 10	--- Dressing gowns and bathrobes	u	16%
6208 92 90	--- Other	u	16%
6208 99	-- <i>Of other textile materials:</i>		
6208 99 10	--- Dressing gowns and bathrobes of wool	u	16%
6208 99 20	--- Dressing gowns and bathrobes of silk	u	16%
6208 99 90	--- Other	u	16%
6209	BABIES' GARMENTS AND CLOTHING ACCESSORIES		
6209 10 00	- Of wool or fine animal hair	u	16%
6209 20 00	- Of cotton	u	16%
6209 30 00	- Of synthetic fibres	u	16%
6209 90	- <i>Of other textile materials:</i>		
6209 90 10	--- Of silk	u	16%
6209 90 90	--- Other	u	16%
6210	GARMENTS, MADE UP OF FABRICS OF HEADING 5602, 5603, 5903, 5906 OR 5907		
6210 10 00	- Of fabrics of heading 5602 or 5603	u	16%
6210 20	- <i>Other garments, of the type described in sub-headings 6201 11 to 6201 19:</i>		
6210 20 10	--- Outer garments, of rubberised textile fabrics	u	16%
6210 20 20	--- Outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials	u	16%
6210 20 30	--- Outer garments, of fabrics otherwise impregnated or coated	u	16%
6210 20 90	--- Other	u	16%
6210 30	- <i>Other garments, of the type described in sub-headings 6202 11 to 6202 19:</i>		
6210 30 10	--- Outer garments, of textiles impregnated, coated, covered or laminated with preparations of cellulose/derivatives and other artificial plastic materials	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6210 30 20	--- Outer garments, of rubberised textile fabrics	u	16%
6210 30 30	--- Outer garments, of fabrics otherwise impregnated	u	16%
6210 30 90	--- Other	u	16%
6210 40	- <i>Other men's or boys' garments:</i>		
6210 40 10	--- Bullet proof jacket, bomb disposal jacket and the like	u	16%
6210 40 90	--- Other	u	16%
6210 50 00	- Other women's or girls' garments	u	16%
6211	TRACK SUITS, SUIT SUITS AND SWIMSUITS, OTHER GARMENTS		
	- <i>Swimsuits:</i>		
6211 11 00	--- Men's or boys'	u	16%
6211 12 00	--- Women's or girls'	u	16%
6211 20 00	- <i>Shirts:</i>		
	- <i>Other garments, men's or boys':</i>		
6211 31 00	--- Of wool or fine animal hair	u	16%
6211 32 00	--- Of cotton	u	16%
6211 33 00	--- Of man-made fibres	u	16%
6211 39 00	--- Of other textile materials	u	16%
	- <i>Other garments, women's or girls':</i>		
6211 41 00	--- Of wool or fine animal hair	u	16%
6211 42	--- <i>Of cotton</i>		
6211 42 10	--- Kurta and salwar with or without dupatta	u	16%
6211 42 90	--- Other	u	16%
6211 43 00	--- Of man-made fibres	u	16%
6211 49 00	--- Of other textile materials	u	16%
6212	BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED		
6212 10 00	- Brassieres	u	16%
6212 20 00	- Girdles and panty-girdles	u	16%
6212 30 00	- Corsets	u	16%
6212 90	- Other		
6212 90 10	--- Suspender belts, braces, suspender garters and the like	u	16%
6212 90 90	--- Other	u	16%
6213	HANDKERCHIEFS		
6213 10 00	- Of silk or silk waste	u	16%
6213 20 00	- Of cotton	u	16%
6213 90	- Other		
6213 90 10	--- Of man-made fibres	u	16%
6213 90 90	--- Of other textile materials	u	16%
6214	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE		
6214 10	- <i>Of silk or silk waste:</i>		
6214 10 10	--- Scarves of silk measuring 60 cms or less	u	16%
6214 10 20	--- Shawls, scarves (exceeding 60 cms) and the like	u	16%
6214 10 90	--- Other	u	16%
6214 20	- <i>Of wool or fine animal hair:</i>		
6214 20 10	--- Shawls	u	16%
6214 20 20	--- Scarves	u	16%
6214 20 30	--- Mufflers	u	16%
6214 20 90	--- Other	u	16%
6214 30 00	- Of synthetic fibres	u	16%
6214 40 00	- Of artificial fibres	u	16%
6214 90	- <i>Of other textile materials:</i>		
6214 90 10	--- Abrabroomal, cotton	u	16%
	--- <i>Chadars, of cotton:</i>		
6214 90 21	---- Grey	u	16%
6214 90 22	---- White bleached	u	16%
6214 90 29	---- Other	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- <i>Odhani, of cotton:</i>		
6214 90 31	--- Grey	u	16%
6214 90 32	--- White bleached	u	16%
6214 90 39	--- Other	u	16%
6214 90 40	--- Scarves, of cotton	u	16%
6214 90 50	--- Shawls, mufflers and the like, of cotton	u	16%
6214 90 60	--- Shawls, mufflers and the like of man-made fibres	u	16%
6214 90 90	--- Other	u	16%
6215	TIES, BOW TIES AND CRAVATS		
6215 10 00	- Of silk or silk waste	u	16%
6215 20 00	- Of man-made fibres	u	16%
6215 90	- <i>Of other textile materials:</i>		
6215 90 10	--- Of cotton	u	16%
6215 90 90	--- Other	u	16%
6216	GLOVES, MITTENS AND MITTS		
6216 00	- <i>Gloves, mittens and mitts:</i>		
6216 00 10	--- Of cotton	pa	16%
6216 00 90	--- Other	pa	16%
6217	OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 6212		
6217 10	- <i>Accessories:</i>		
6217 10 10	--- For articles of apparel of cotton	kg.	16%
6217 10 20	--- For articles of apparel of synthetic fibres	kg.	16%
6217 10 30	--- For articles of apparel of wool	kg.	16%
6217 10 40	--- For articles of apparel of silk	kg.	16%
6217 10 50	--- For articles of apparel of regenerated fibre	kg.	16%
6217 10 60	--- For articles of apparel of other fibres	kg.	16%
6217 10 70	--- Stockings, socks, sockettes and the like of cotton	kg.	16%
6217 10 90	--- Other	kg.	16%
6217 90	- <i>Parts:</i>		
6207 90 10	--- Collar cuffs and the like of cotton	kg.	16%
6217 90 20	--- Of silk	kg.	16%
6217 90 30	--- Of wool	kg.	16%
6217 90 40	--- Separately presented removable linings for raincoats and other	kg.	16%
6217 90 90	--- Other	kg.	16%

## CHAPTER 63

*Other made up textile articles; sets; worn clothing and worn textile articles; rags*

## NOTES

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
  2. Sub-Chapter I does not cover:
    - (a) goods of Chapters 56 to 62; or
    - (b) worn clothing or other worn articles of heading 6309.
  3. Heading 6309 applies only to the following goods:
    - (a) articles of textile materials:
      - (i) clothing and clothing accessories, and parts thereof;
      - (ii) blankets and travelling rugs;
      - (iii) bed linen, table linen, toilet linen and kitchen linen;
      - (iv) furnishing articles, other than carpets of headings 5701 to 5705 and tapestries of heading 5805.
    - (b) footwear and headgear of any material other than asbestos.
- In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:
- (i) they must show signs of appreciable wear, and
  - (ii) they must be presented in bulk or in bales, sacks or similar packings.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<b>I.—OTHER MADE UP TEXTILE ARTICLES</b>		
<b>6301</b>	<b>BLANKETS AND TRAVELLING RUGS</b>		
6301 10 00	- Electric blankets	u	16%
6301 20 00	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	u	16%
6301 30 00	- Blankets (other than electric blankets) and travelling rugs, of cotton	u	16%
6301 40 00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	u	16%
6301 90	- <i>Other blankets and travelling rugs:</i>		
6301 90 10	--- Jute blankets including blankets of blended jute	u	16%
6301 90 90	--- Other	u	16%
<b>6302</b>	<b>BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN</b>		
6302 10	- <i>Bed linen, knitted or crocheted:</i>		
6302 10 10	--- Of cotton	kg.	16%
6302 10 90	--- Other	kg.	16%
	- <i>Other bed linen, printed:</i>		
6302 21 00	-- Of cotton	kg.	16%
6302 22 00	-- Of man-made fibres	kg.	16%
6302 29 00	-- Of other textile materials	kg.	16%
	- <i>Other bed linen:</i>		
6302 31 00	-- Of cotton	kg.	16%
6302 32 00	-- Of man-made fibres	kg.	16%
6302 39 00	-- Of other textile materials	kg.	16%
6302 40	- <i>Table linen, knitted or crocheted:</i>		
6302 40 10	--- Of silk	kg.	16%
6302 40 20	--- Of wool or fine animal hair	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6302 40 30	--- Of cotton	kg.	16%
6302 40 40	--- Of man-made fibres	kg.	16%
6302 40 90	--- Other	kg.	16%
	- <i>Other table linen:</i>		
6302 51 00	-- Of cotton	kg.	16%
6302 52 00	-- Of flax	kg.	16%
6302 53 00	-- Of man-made fibres	kg.	16%
6302 59 00	-- Of other textile materials	kg.	16%
6302 60 00	- Toilet linen and kitchen linen, of terry towel or similar terry fabrics, of cotton	kg.	16%
	- <i>Other:</i>		
6302 91 00	-- Of cotton	kg.	16%
6302 92 00	-- Of flax	kg.	16%
6302 93 00	-- Of man-made fibres	kg.	16%
6302 99 00	-- Of other textile materials	kg.	16%
6303	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES		
	- <i>Knitted or crocheted:</i>		
6303 11 00	-- Of cotton	kg.	16%
6303 12 00	-- Of synthetic fibres	kg.	16%
6303 13 00	-- Of other textile materials	kg.	16%
	- <i>Other:</i>		
6303 91 00	-- Of cotton	kg.	16%
6303 92 00	-- Of synthetic fibres	kg.	16%
6303 99	-- Of other textile materials:		
6303 99 10	--- Silk shower curtains	kg.	16%
6303 99 90	--- Other	kg.	16%
6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 9404		
	- <i>Bedspreads:</i>		
6304 11 00	--- Knitted or crocheted	u	16%
6304 19	--- <i>Other:</i>		
6304 19 10	---- Bedsheets and bedcovers, of cotton	u	16%
6304 19 20	---- Bedspreads of silk	u	16%
6304 19 30	---- Bedsheets and bedcovers of man-made fibres	u	16%
6304 19 90	---- Other	u	16%
	- <i>Other:</i>		
6304 91	-- <i>Knitted or crocheted:</i>		
6304 91 10	--- Silk belt	u	16%
6304 91 20	--- Woollen cushion cover	u	16%
6304 91 90	--- Other	u	16%
6304 92	-- <i>Not knitted or crocheted, of cotton:</i>		
6304 92 10	--- Counterpanes	u	16%
6304 92 20	--- Napkins	u	16%
6304 92 30	--- Pillow case and pillow slip	u	16%
6304 92 40	--- Tablecloth and table cover	u	16%
6304 92 50	--- Terry towel	u	16%
6304 92 60	--- Towels, other than terry towel	u	16%
6304 92 70	--- Mosquito nets	u	16%
6304 92 80	--- Cushion covers	u	16%
6304 92 90	--- Other furnishing articles	u	16%
6304 93 00	-- Not knitted or crocheted, of synthetic fibres	u	16%
6304 99	-- <i>Not knitted or crocheted, of other textile material:</i>		
6304 99 10	--- Silk cushion covers	u	16%
6304 99 90	--- Other	u	16%
6305	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS		
6305 10	- <i>Of jute or of other textile bast fibres of heading 5303:</i>		
6305 10 10	--- Jute bagging for raw cotton	kg.	16%
6305 10 20	--- Jute corn (grains) sacks	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6305 10 30	--- Jute hessian bags	kg.	16%
6305 10 40	--- Jute sacking bags	kg.	16%
6305 10 50	--- Jute wool sacks	kg.	16%
6305 10 60	--- Plastic coated or paper cum polythene lined jute bags and sacks	kg.	16%
6305 10 70	--- Paper laminated hessian jute	kg.	16%
6305 10 80	--- Jute soil savers	kg.	16%
6305 10 90	--- Other	kg.	16%
6305 20 00	- Of cotton	kg.	16%
	- <i>Of man-made textile materials:</i>		
6305 32 00	-- Flexible intermediate bulk containers	kg.	16%
6305 33 00	-- Other, of polyethylene or polypropylene strip or the like	kg.	16%
6305 39 00	-- Other	kg.	16%
6305 90 00	- Of other textile materials	kg.	16%
6306	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS		
	- <i>Tarpaulins, awnings and sunblinds:</i>		
6306 11 00	-- Of cotton	kg.	16%
6306 12 00	-- Of synthetic fibres	kg.	16%
6306 19	-- <i>Of other textile materials:</i>		
6306 19 10	--- Jute tarpaulins (including DW tarpaulin)	kg.	16%
6306 19 20	--- Blinds or awnings of coir	kg.	16%
6306 19 30	--- Venetian or Austrian blinds	kg.	16%
6306 19 90	--- Other	kg.	16%
	- <i>Tents:</i>		
6306 21 00	-- Of cotton	kg.	16%
6306 22 00	-- Of synthetic fibres	kg.	16%
6306 29	-- <i>Of other textile materials:</i>		
6306 29 10	--- Of jute	kg.	16%
6306 29 90	--- Other	kg.	16%
	- <i>Sails:</i>		
6306 31 00	-- Of synthetic fibres	kg.	16%
6306 39	-- <i>Of other textile materials:</i>		
6306 39 10	--- Of cotton	kg.	16%
6306 39 90	--- Other	kg.	16%
	- <i>Pneumatic mattresses:</i>		
6306 41 00	-- Of cotton	u	16%
6306 49 00	-- Of other textile materials	u	16%
	- <i>Other:</i>		
6306 91 00	-- Of cotton	kg.	16%
6306 99 00	-- Of other textile materials	kg.	16%
6307	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS		
6307 10	- <i>Floor-cloths, dish-cloths, dusters and similar cleaning cloths:</i>		
6307 10 10	--- Of cotton	kg.	16%
6307 10 20	--- Of man-made fibres	kg.	16%
6307 10 90	--- Other	kg.	16%
6307 20	- <i>Life-jackets and life-belts:</i>		
6307 20 10	--- Of cotton	kg.	16%
6307 20 90	--- Other	kg.	16%
6307 90	- <i>Other:</i>		
	--- <i>Dress materials hand printed:</i>		
6307 90 11	---- Of cotton	kg.	16%
6307 90 12	---- Of silk	kg.	16%
6307 90 13	---- Of man-made fibres	kg.	16%
6307 90 19	---- Other	kg.	16%
6307 90 20	--- Made up articles of cotton	kg.	16%
6307 90 90	--- Other	kg.	16%
	II.—SETS		
6308 00 00	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES,	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE		
	III.—WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
6309 00 00	WORN CLOTHING AND OTHER WORN ARTICLES	kg.	
6310	USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS		
6310 10	- <i>Sorted:</i>		
6310 10 10	--- Woollen rags	kg.	
6310 10 20	--- Cotton rags	kg.	
6310 10 30	--- Gunny cuttings	kg.	
6310 10 90	--- Other	kg.	
	- <i>Other:</i>		
6310 90 10	--- Woollen rags	kg.	
6310 90 20	--- Cotton rags	kg.	
6310 90 30	--- Gunny cuttings	kg.	
6310 90 40	--- Synthetic rags	kg.	
6310 90 90	--- Other	kg.	

## SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS, ARTICLES OF HUMAN HAIR

## CHAPTER 64

*Footwear, gaiters and the like; parts of such articles*

## NOTES

## 1. This Chapter does not cover:

(a) disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

(b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

(c) worn footwear of heading 6309;

(d) articles of asbestos (heading 6812);

(e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021); or

(f) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading 6406, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 9606.

## 3. For the purposes of this Chapter:

(a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

(b) the term "leather" refers to the goods of headings 4107 and 4112 to 4114.

## 4. Subject to Note 3 to this Chapter:

(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories of reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

## SUB-HEADING NOTE

For the purposes of sub-headings 6402 12, 6402 19, 6403 12, 6403 19 and 6404 11, the expression "sports footwear" applies only to:

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, springs, stops, clips, bars or the like;

(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>6401</b>	<b>WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES</b>		
6401 10	- <i>Footwear incorporating a protective metal toe-cap:</i>		
6401 10 10	--- Of rubber	pa	16%
6401 10 90	--- Other	pa	16%
6401 91	- <i>Other footwear :</i>		
6401 91 10	-- <i>Covering the knee:</i>		
6401 91 10	--- Of rubber	pa	16%
6401 91 90	--- Other	pa	16%
6401 92	-- <i>Covering the ankle but not covering the knee:</i>		
6401 92 10	--- Of rubber	pa	16%
6401 92 90	--- Other	pa	16%
6401 99	-- <i>Other:</i>		
6401 99 10	--- Of rubber	pa	16%
6401 99 90	--- Other	pa	16%
<b>6402</b>	<b>OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS</b>		
6402 12	- <i>Sports footwear :</i>		
6402 12 10	-- <i>Ski-boots, cross-country ski footwear and snowboard boots:</i>		
6402 12 10	--- Of rubber	pa	16%
6402 12 90	--- Other	pa	16%
6402 19	-- <i>Other :</i>		
6402 19 10	--- Of rubber	pa	16%
6402 19 90	--- Other	pa	16%
6402 20	- <i>Footwear with upper straps or thongs assembled to the sole by means of plugs:</i>		
6402 20 10	--- Of rubber	pa	16%
6402 20 90	--- Other	pa	16%
6402 30	- <i>Other footwear, incorporating a protective metal toe-cap:</i>		
6402 30 10	--- Of rubber	pa	16%
6402 30 90	--- Other	pa	16%
6402 91	-- <i>Other footwear :</i>		
6402 91 10	-- <i>Covering the ankle:</i>		
6402 91 10	--- Of rubber	pa	16%
6402 91 90	--- Other	pa	16%
6402 99	-- <i>Other:</i>		
6402 99 10	--- Of rubber	pa	16%
6402 99 90	--- Other	pa	16%
<b>6403</b>	<b>FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER</b>		
6403 12 00	- <i>Sports footwear :</i>		
6403 12 00	-- <i>Ski-boots, cross-country ski footwear and snowboard boots</i>	pa	16%
6403 19	-- <i>Other:</i>		
6403 19 10	--- With outer soles of leather	pa	16%
6403 19 20	--- With outer soles of rubber	pa	16%
6403 19 90	--- Other	pa	16%
6403 20	- <i>Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:</i>		
6403 20 11	--- <i>All leather, closed toe:</i>		
6403 20 11	---- For men	pa	16%
6403 20 12	---- For women	pa	16%
6403 20 13	---- For children	pa	16%
6403 20 19	---- Other	pa	16%
6403 20 21	--- <i>All leather, open toe:</i>		
6403 20 21	---- For men	pa	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6403 20 22	---- For women	pa	16%
6403 20 23	---- For children	pa	16%
6403 20 29	---- Others	pa	16%
6403 20 30	--- Of leather soles with embroidered uppers	pa	16%
6403 20 40	--- Kolapuri chappals and similar footwear	pa	16%
6403 20 90	--- Other	pa	16%
6403 30 00	- Footwear made on a base or platform of wood; not having an inner sole or a protective metal toe-cap	pa	16%
6403 40 00	- Other footwear, incorporating a protective metal toe-cap	pa	16%
	- <i>Other footwear, with outer soles of leather :</i>		
6403 51	-- <i>Covering the ankle:</i>		
	--- <i>All leather shoes:</i>		
6403 51 11	---- For men	pa	16%
6403 51 12	---- For women	pa	16%
6403 51 13	---- For children	pa	16%
6403 51 19	---- Other	pa	16%
6403 51 90	--- Other	pa	16%
6403 59	-- <i>Other:</i>		
6403 59 10	--- For men	pa	16%
6403 59 20	--- For women	pa	16%
6403 59 30	--- For children	pa	16%
6403 59 90	--- Other	pa	16%
	- <i>Other footwear:</i>		
6403 91	-- <i>Covering the ankle:</i>		
6403 91 10	--- Leather boots and other footwear with rubber sole	pa	16%
6403 91 20	--- Leather footwear with plastic and synthetic sole	pa	16%
6403 91 90	--- Other	pa	16%
6403 99	-- <i>Other:</i>		
6403 99 10	--- Leather sandals with rubber sole	pa	16%
6403 99 20	--- Leather sandals with plastic or synthetic sole	pa	16%
6403 99 90	--- Other	pa	16%
6404	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS		
	- <i>Footwear with outer soles of rubber or plastics :</i>		
6404 11	-- <i>Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:</i>		
6404 11 10	--- Of rubber sole with canvas upper	pa	16%
6404 11 20	--- Of rubber sole with leather cloth uppers	pa	16%
6404 11 90	--- Other	pa	16%
6404 19	-- <i>Other:</i>		
6404 19 10	--- Of rubber sole with canvas upper	pa	16%
6404 19 20	--- Of rubber sole with leather cloth uppers	pa	16%
6404 19 90	--- Other	pa	16%
6404 20 00	- Footwear with outer soles of leather or composition leather	pa	16%
6405	OTHER FOOTWEAR		
6405 10 00	- With uppers of leather or composition leather	pa	16%
6405 20 00	- With uppers of textile materials	pa	16%
6405 90 00	- Other	pa	16%
6406	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF		
6406 10	- <i>Uppers and parts thereof, other than stiffeners:</i>		
6406 10 10	--- Embroidered uppers of textile materials	kg.	16%
6406 10 20	--- Leather uppers (prepared)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6406 10 30	--- Goat lining	kg.	16%
6406 10 40	--- Sheep lining	kg.	16%
6406 10 90	--- Other	kg.	16%
6406 20 00	- Outer soles and heels, of rubber or plastics	kg.	16%
	- <i>Other:</i>		
6406 91 00	-- Of wood	kg.	16%
6406 99	-- <i>Of other materials:</i>		
6406 99 10	--- Leather parts of footwear, other than soles and prepared uppers	kg.	16%
6406 99 20	--- Leather soles	kg.	16%
6406 99 30	--- Gaiters, leggings and similar articles	kg.	16%
6406 99 40	--- Parts of gaiters, leggings and similar articles	kg.	16%
6406 99 90	--- Other	kg.	16%



## CHAPTER 65

*Headgear and parts thereof*

## NOTES

## 1. This Chapter does not cover:

- (a) worn headgear of heading 6309;  
 (b) asbestos headgear (heading 6812); or  
 (c) dolls' hats, other toy hats or carnival articles of Chapter 95.

## 2. Heading 6502 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>6501</b>	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT		
6501 00	- <i>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt:</i>		
6501 00 10	--- Of cotton	kg.	16%
6501 00 20	--- Of wool and fur felt	kg.	16%
6501 00 90	--- Other	kg.	16%
<b>6502</b>	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED		
6502 00	- <i>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed:</i>		
6502 00 10	--- Of cotton	kg.	16%
6502 00 20	--- Of wool	kg.	16%
6502 00 90	--- Other	kg.	16%
<b>6503 00 00</b>	FELT HATS AND OTHER FELT HEADGEAR, MADE FROM THE HAT BODIES, HOODS OR PLATEAUX OF HEADING 6501, WHETHER OR NOT LINED OR TRIMMED	u	16%
<b>6504 00 00</b>	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	kg.	16%
<b>6505</b>	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED		
6505 10 00	- Hair-nets	kg.	16%
6505 90 00	- Other	kg.	16%
<b>6506</b>	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED		
6506 10	- <i>Safety headgear:</i>		
6506 10 10	--- Speed glass welding helmets or other helmets meant for industrial use	u	16%
6506 10 90	--- Other	u	16%
	- <i>Other:</i>		
65 06 91 00	-- Of rubber or of plastics	kg.	16%
6506 92 00	-- Of furskin	kg.	16%
6506 99 00	-- Of other materials	kg.	16%
<b>6507 00 00</b>	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	kg.	16%

## CHAPTER 66

*Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips,  
riding-crops and parts thereof*

## NOTES

1. This Chapter does not cover:

- (a) measure walking-sticks or the like (heading 9017);
- (b) firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>6601</b>	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS)		
6601 10 00	- Garden or similar umbrellas	u	16%
	- Other:		
6601 91 00	-- Having a telescopic shaft	u	16%
6601 99 00	-- Other	u	16%
<b>6602 00 00</b>	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING CROPS AND THE LIKE	u	16%
<b>6603</b>	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 6601 TO 6602		
6603 10	- Handles and knobs:		
6603 10 10	--- Umbrella handles with or without stems, plastic	kg.	16%
6603 10 90	--- Other	kg.	16%
6603 20 00	- Umbrella frames, including frames mounted on shafts (sticks)	kg.	16%
6603 90	- Other:		
6603 90 10	--- Umbrella ribs	kg.	16%
6603 90 90	--- Other	kg.	16%

## CHAPTER 67

*Prepared feathers and down and articles made of feathers or of down;  
artificial flowers; articles of human hair*

## NOTES

## 1. This Chapter does not cover:

- (a) straining cloth of human hair (heading 5911);
- (b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) footwear (Chapter 64);
- (d) headgear or hair-nets (Chapter 65);
- (e) toys, sports requisites or carnival articles (Chapter 95); or
- (f) feather dusters, powder-puffs or hair sieves (Chapter 96).

## 2. Heading 6701 does not cover:

- (a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);
- (b) articles of apparel or clothing accessories in which feathers or down constitute not more than mere trimming or padding; or
- (c) artificial flowers or foliage or parts thereof or made up articles of heading 6702.

## 3. Heading 6702 does not cover:

- (a) articles of glass (Chapter 70);
- (b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>6701</b>	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING 0505 AND WORKED QUILLS AND SCAPES)		
6701 00	- <i>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes):</i>		
6701 00 10	--- Feather dusters	kg.	-
6701 00 90	--- Other	kg.	-
<b>6702</b>	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT		
6702 10	- <i>Of plastics:</i>		
6702 10 10	--- Decorative plants	kg.	16%
6702 10 90	--- Other	kg.	16%
6702 90	- <i>Of other materials:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6702 90 10	--- Of jute	kg.	16%
6702 90 90	--- Other	kg.	16%
6703	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKE		
6703 00	- <i>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like:</i>		
6703 00 10	--- Human hair, dressed, thinned, bleached or otherwise worked	kg.	16%
6703 00 20	--- Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	kg.	16%
6704	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED		
	- <i>Of synthetic textile materials:</i>		
6704 11 00	-- Complete wigs	kg.	16%
6704 19	-- Other:		
6704 19 10	--- Hair nets	kg.	16%
6704 19 90	--- Other	kg.	16%
6704 20	- <i>Of human hair:</i>		
6704 20 10	--- Wigs	kg.	16%
6704 20 20	--- Hair nets	kg.	16%
6704 20 90	--- Other	kg.	16%
6704 90 00	- Of other materials	kg.	16%

## SECTION XIII

## ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

## CHAPTER 68

*Articles of stone, plaster, cement, asbestos, mica or similar materials*

## NOTES

1. This Chapter does not cover:

- (a) goods of Chapter 25;
- (b) coated, impregnated or covered paper and paperboard of heading 4810 or 4811 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) articles of Chapter 71;
- (e) tools or parts of tools, of Chapter 82;
- (f) lithographic stones of heading 8442;
- (g) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
- (h) dental burrs (heading 9018);
- (ij) articles of Chapter 91 (for example, clocks and clock cases);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) articles of Chapter 95 (for example, toys, games and sports requisites); or
- (m) articles of heading 9602, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 9606 (for example, buttons), 9609 (for example, slate pencils) or 9610 (for example, drawing slates).

2. In heading 6802, the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 2515 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6801 00 00	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	kg.	16%
6802	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 6801; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE)		
6802 10 00	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :		
6802 21	-- Marble, travertine and alabaster:		
6802 21 10	--- Marble blocks or tiles	kg.	16%
6802 21 20	--- Marble monumental stone	kg.	16%
6802 21 90	--- Other	kg.	16%
6802 22 00	-- Other calcareous stone	kg.	16%
6802 23	-- Granite:		
6802 23 10	--- Granite blocks or tiles	kg.	16%
6802 23 90	--- Other	kg.	16%
6802 29 00	-- Other stone	kg.	16%
	- Other:		
6802 91 00	-- Marble, travertine and alabaster	kg.	16%
6802 92 00	-- Other calcareous stone	kg.	16%
6802 93 00	-- Granite	kg.	16%
6802 99 00	-- Other stone	kg.	16%
6803 00 00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	kg.	16%
6804	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS		
6804 10 00	- Millstones and grindstones for milling, grinding or pulping	kg.	16%
	- Other millstones, grindstones, grinding wheels and the like:		
6804 21	-- Of agglomerated synthetic or natural diamond:		
6804 21 10	--- Diamond impregnated wheels	kg.	16%
6804 21 90	--- Other	kg.	16%
6804 22	-- Of other agglomerated abrasives or of ceramics:		
6804 22 10	--- Grinding wheels of synthetic abrasives	kg.	16%
6804 22 20	--- Grinding wheels of other materials	kg.	16%
6804 22 90	--- Other	kg.	16%
6804 23	-- Of natural stone:		
6804 23 10	--- Grinding wheels made of natural stone	kg.	16%
6804 23 90	--- Other	kg.	16%
6804 30	- Hand sharpening or polishing stones:		
6804 30 10	--- Polishing stones	kg.	16%
6804 30 20	--- Sharpening stones	kg.	16%
6805	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP		
6805 10	- On a base of woven textile fabric only:		
6805 10 10	--- Abrasive cloth	kg.	16%
6805 10 90	--- Other	kg.	16%
6805 20	- On a base of paper or paperboard only:		
6805 20 10	--- Emery or corundum coated paper	kg.	16%
6805 20 20	--- Flint coated paper	kg.	16%
6805 20 30	--- Glass or sand coated paper	kg.	16%
6805 20 40	--- Other abrasive paper	kg.	16%
6805 20 90	--- Other	kg.	16%
6805 30 00	- On a base of other materials	kg.	16%
6806	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING 6811 OR 6812 OR OF CHAPTER 69		
6806 10 00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg.	16%
6806 20 00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg.	16%
6806 90 00	- Other	kg.	16%
6807	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH)		
6807 10	- <i>In-rolls:</i>		
6807 10 10	--- Tarfelt roofing	kg.	16%
6807 10 90	--- Other	kg.	16%
6807 90	- <i>Other:</i>		
6807 90 10	--- Tarfelt roofing	kg.	16%
6807 90 90	--- Other	kg.	16%
6808 00 00	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	kg.	16%
6809	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER		
	- <i>Boards, sheets, panels, tiles and similar articles, not ornamented:</i>		
6809 11 00	-- Faced or reinforced with paper or paperboard only	kg.	16%
6809 19 00	-- Other	kg.	16%
6809 90 00	- Other articles	kg.	16%
6810	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED		
	- <i>Tiles, flagstones, bricks and similar articles:</i>		
6810 11	-- <i>Building blocks and bricks:</i>		
6810 11 10	--- Cement bricks	kg.	16%
6810 11 90	--- Other	kg.	16%
6810 19	-- <i>Other:</i>		
6810 19 10	--- Cement tiles for mosaic	kg.	16%
6810 19 90	--- Other	kg.	16%
	- <i>Other articles:</i>		
6810 91 00	-- Prefabricated structural components for building or civil engineering	kg.	16%
6810 99	-- <i>Other:</i>		
6810 99 10	--- Concrete boulder	kg.	16%
6810 99 90	--- Other	kg.	16%
6811	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE		
6811 10 00	- Corrugated sheets	kg.	16%
6811 20	- <i>Other sheets, panels, tiles and similar articles:</i>		
6811 20 10	--- Asbestos-cement sheets	kg.	16%
6811 20 20	--- Asbestos-cement tiles	kg.	16%
6811 20 90	--- Other	kg.	16%
6811 30	- <i>Tubes, pipes and tube or pipe fittings:</i>		
6811 30 10	--- Asbestos-cement pipes	kg.	16%
6811 30 90	--- Other	kg.	16%
6811 90 00	- Other articles	kg.	16%
6812	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE; ARTICLES OF SUCH MIXTURES OR OF ASBESTOS (FOR EXAMPLE, THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING 6811 OR 6813		
6812 50 00	- Clothing, clothing accessories, footwear and headgear	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6812 60	- Paper, millboard and felt:		
	--- Millboard:		
6812 60 11	---- Asbestos	kg.	16%
6812 60 19	---- Other	kg.	16%
6812 60 90	--- Other	kg.	16%
6812 70 00	- Compressed asbestos fibre jointing, in sheets or rolls	kg.	16%
6812 90	- Other:		
	--- Lagging compounds:		
6812 90 11	---- Asbestos	kg.	16%
6812 90 19	---- Other	kg.	16%
	--- Asbestos packing joints and gaskets:		
6812 90 21	---- Packing joints	kg.	16%
6812 90 22	---- Gaskets	kg.	16%
6812 90 90	--- Other	kg.	16%
6813	FRICTION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS		
6813 10 00	- Brake linings and pads	kg.	16%
6813 90	- Other:		
6813 90 10	--- Asbestos friction materials	kg.	16%
6813 90 90	--- Other	kg.	16%
6814	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS		
6814 10	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support:		
6814 10 10	--- Cut mica condenser films or plates	kg.	16%
6814 10 20	--- Sheets and strips cut to shape	kg.	16%
6814 10 30	--- Washers and discs	kg.	16%
6814 10 90	--- Other	kg.	16%
6814 90	- Other:		
6814 90 10	--- Mica stacked units	kg.	16%
6814 90 20	--- Silvered mica, capacitor plates or silvered mica plates	kg.	16%
6814 90 30	--- Micanite and all sorts of built up mica	kg.	16%
6814 90 40	--- Micapaper or reconstituted mica paper	kg.	16%
6814 90 50	--- Moulded glass bonded or glass bonded mica	kg.	16%
6814 90 60	--- Mica bricks	kg.	16%
6814 90 90	--- Other	kg.	16%
6815	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED		
6815 10	- Non-electrical articles of graphite or other carbon:		
6815 10 10	--- Graphite filter candle	kg.	16%
6815 10 20	--- Non-electrical articles of graphite	kg.	16%
6815 10 90	--- Other	kg.	16%
6815 20 00	- Articles of peat	kg.	16%
	- Other articles:		
6815 91 00	-- Containing magnesite, dolomite or chromite	kg.	16%
6815 99	-- Other:		
6815 99 10	--- Bricks and tiles of fly ash	kg.	16%
6815 99 20	--- Sanitary wares, kitchen wares and other made up articles of fly ash	kg.	16%
6815 99 90	--- Other	kg.	16%

## CHAPTER 69

*Ceramic products*

## NOTES

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.

2. This Chapter does not cover :

- (a) products of heading 2844;
- (b) articles of heading 6804;
- (c) articles of Chapter 71 (for example, imitation jewellery);
- (d) cermets of heading 8113;
- (e) articles of Chapter 82;
- (f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
- (g) artificial teeth (heading 9021);
- (h) articles of Chapter 91 (for example, clocks and clock cases);
- (i) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (k) articles of Chapter 95 (for example, toys, games and sports requisites); or
- (l) articles of heading 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes).

3. In relation to products of heading 6908, 6909, 6911, 6912 and 6913, the process of printing, decorating or ornamenting shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<b>I.—GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</b>		
<b>6901</b>	<b>BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS</b>		
<b>6901 00</b>	<i>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths:</i>		
6901 00 10	--- Bricks	mt	Nil
6901 00 20	--- Blocks	mt	16%
6901 00 30	--- Tiles	mt	16%
6901 00 90	--- Other	mt	16%
<b>6902</b>	<b>REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS</b>		
<b>6902 10</b>	<i>Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr<sub>2</sub>O<sub>3</sub>:</i>		
6902 10 10	--- Magnesite bricks and shapes	mt	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6902 10 20	--- Chrome magnesite bricks	mt	16%
6902 10 30	--- Magnesite chrome bricks and shapes	mt	16%
6902 10 40	--- Magnesia carbon bricks and shapes	mt	16%
6902 10 50	--- Direct bonded basic bricks and shapes	mt	16%
6902 10 90	--- Other	mt	16%
6902 20	- <i>Containing by weight more than 50% of alumina (Al<sub>2</sub>O<sub>3</sub>), of silica (SiO<sub>2</sub>) or of a mixture or compound of these products:</i>		
6902 20 10	--- Silica bricks and shapes	mt	16%
6902 20 20	--- High alumina bricks and shapes	mt	16%
6902 20 30	--- Alumina carbon bricks and shapes	mt	16%
6902 20 40	--- Silicon Carbide bricks and shapes	mt	16%
6902 20 50	--- Mullite bricks	mt	16%
6902 20 90	--- Other	mt	16%
6902 90	- <i>Other:</i>		
6902 90 10	--- Fire clay bricks and shapes	mt	16%
6902 90 20	--- Graphite bricks and shapes	mt	16%
6902 90 30	--- Vermiculite insulation bricks	mt	16%
6902 90 40	--- Clay graphite stopper heads	mt	16%
6902 90 90	--- Other	mt	16%
<b>6903</b>	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS		
6903 10	- <i>Containing by weight more than 50% of graphite or other carbon or of a mixture of these products :</i>		
6903 10 10	--- Magnesia carbon bricks, shapes and graphitised alumina	mt	16%
6903 10 90	--- Other	mt	16%
6903 20	- <i>Containing by weight more than 50% of alumina (Al<sub>2</sub>O<sub>3</sub>) or of a mixture or compound of alumina and of silica (SiO<sub>2</sub>):</i>		
6903 20 10	--- Silicon carbide crucibles	mt	16%
6903 20 90	--- Other	mt	16%
6903 90	- <i>Other:</i>		
6903 90 10	--- Zircon or zircon-mullite refractories	mt	16%
6903 90 20	--- Basalt tiles	mt	16%
6903 90 30	--- Ceramic fibres	mt	16%
6903 90 40	--- Monolithics or castables (fire-clay, basic, silica, high alumina, insulating)	mt	16%
6903 90 90	--- Other	mt	16%
<b>6904</b>	II.—OTHER CERAMIC PRODUCTS CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE		
6904 10 00	- Building bricks	Tu	16%
6904 90 00	- Other	mt	16%
<b>6905</b>	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS		
6905 10 00	- Roofing tiles	mt	16%
6905 90 00	- Other	mt	16%
<b>6906 00 00</b>	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	mt	16%
<b>6907</b>	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING		
6907 10	- <i>Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6907 10 10	--- Vitrified tiles, whether polished or not	m <sup>2</sup>	16%
6907 10 90	--- Other	m <sup>2</sup>	16%
6907 90	- Other:		
6907 90 10	--- Vitrified tiles, whether polished or not	m <sup>2</sup>	16%
6907 90 90	--- Other	m <sup>2</sup>	16%
6908	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING		
6908 10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:		
6908 10 10	--- Ceramic mosaic cubes	m <sup>2</sup>	16%
6908 10 20	--- Ceramic mosaic tiles	m <sup>2</sup>	16%
6908 10 90	--- Other	m <sup>2</sup>	16%
6908 90	- Other:		
6908 90 10	--- Ceramic mosaic cubes	m <sup>2</sup>	16%
6908 90 20	--- Ceramic mosaic tiles	m <sup>2</sup>	16%
6908 90 90	--- Other	m <sup>2</sup>	16%
6909	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS		
	- Ceramic wares for laboratory, chemical or other technical uses :		
6909 11 00	-- Of porcelain or china	kg.	16%
6909 12 00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	kg.	16%
6909 19	-- Other:		
6909 19 10	--- Ceramic filter candle	kg.	16%
6909 19 90	--- Other	kg.	16%
6909 90 00	- Other	kg.	16%
6910	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES		
6910 10 00	- Of porcelain or china	kg.	16%
6910 90 00	- Other	kg.	16%
6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA		
6911 10	- Tableware and kitchenware:		
	--- Tableware:		
6911 10 11	---- Of bone china and soft porcelain	kg.	16%
6911 10 19	---- Other	kg.	16%
	--- Kitchenware:		
6911 10 21	---- Of Bone china and soft porcelain	kg.	16%
6911 10 29	---- Other	kg.	16%
6911 90	- Other:		
6911 90 10	--- Toilet articles	kg.	16%
6911 90 20	--- Water filters of a capacity not exceeding 40 litres	kg.	16%
6911 90 90	--- Other	kg.	16%
6912	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA		
6912 00	- Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china:		
6912 00 10	--- Tableware	kg.	16%
6912 00 20	--- Kitchenware	kg.	16%
6912 00 30	--- Toilet articles	kg.	16%
6912 00 40	--- Clay articles	kg.	16%
6912 00 90	--- Other	kg.	16%
6913	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6913 10 00	- Of porcelain or china	kg.	16%
6913 90 00	- Other	kg.	16%
6914	OTHER CERAMIC ARTICLES		
6914 10 00	- Of porcelain or china	kg.	16%
6914 90 00	- Other	kg.	16%



## CHAPTER 70

*Glass and glassware*

## NOTES

## 1. This Chapter does not cover :

- (a) goods of heading 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) articles of Chapter 71 (for example, imitation jewellery);
- (c) optical fibre cables of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
- (d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (e) lamps or lighting fittings, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, or parts thereof of heading 9405;
- (f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

## 2. For the purposes of headings 7003, 7004 and 7005 :

- (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing ;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

## 3. The products referred to in heading 7006 remain classified in that heading whether or not they have the character of articles.

## 4. For the purposes of heading 7019, the expression "glass wool" means :

- (a) mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60% by weight;
- (b) mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60% but with an alkaline oxide ( $\text{K}_2\text{O}$  or  $\text{Na}_2\text{O}$ ) content exceeding 5% by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content exceeding 2% by weight .

Mineral wools which do not comply with the above specifications fall in heading 6806.

## 5. Throughout this Schedule, the expression "glass" includes fused quartz and other fused silica.

## 6. In relation to products of headings 7009, 7010, 7011, 7015, 7018 and 7020 the process of printing, decorating or ornamenting shall amount to 'manufacture'.

## SUB-HEADING NOTE

For the purposes of sub-headings 7013 21, 7013 31 and 7013 91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>7001</b>	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS		
7001 00	- <i>Cullet and other waste and scrap of glass; glass in the mass:</i>		
7001 00 10	--- Cullet and other waste and scrap of glass	kg.	16%
7001 00 20	--- Enamel glass in the mass	kg.	16%
7001 00 90	--- Other	kg.	16%
<b>7002</b>	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 7018), RODS OR TUBES, UNWORKED		
7002 10 00	- Balls	kg.	16%
7002 20	- <i>Rods:</i>		
7002 20 10	--- Enamel glass rods	kg.	16%
7002 20 90	--- Other	kg.	16%
	- <i>Tubes:</i>		
7002 31 00	-- Of fused quartz or other fused silica	kg.	16%
7002 32 00	-- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-4}$ per Kelvin within a temperature range of 0°C to 300°C	kg.	16%
7002 39 00	-- Other	kg.	16%
<b>7003</b>	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED		
	- <i>Non-wired sheets :</i>		
7003 12	-- <i>Coloured throughout the mass (body-tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:</i>		
7003 12 10	--- Tinted	m <sup>2</sup>	16%
7003 12 90	--- Other	m <sup>2</sup>	16%
7003 19	- <i>Other:</i>		
7003 19 10	--- Tinted	m <sup>2</sup>	16%
7003 19 90	--- Other	m <sup>2</sup>	16%
7003 20	- <i>Wired sheets:</i>		
7003 20 10	--- Tinted	m <sup>2</sup>	16%
7003 20 90	--- Other	m <sup>2</sup>	16%
7003 30	- <i>Profiles:</i>		
7003 30 10	--- Tinted	m <sup>2</sup>	16%
7003 30 90	--- Other	m <sup>2</sup>	16%
<b>7004</b>	DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED		
7004 20	- <i>Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:</i>		
	--- <i>Window glass (sheet glass):</i>		
7004 20 11	---- Tinted	m <sup>2</sup>	16%
7004 20 19	---- Other	m <sup>2</sup>	16%
	--- <i>Other:</i>		
7004 20 91	---- Tinted	m <sup>2</sup>	16%
7004 20 99	---- Other	m <sup>2</sup>	16%
7004 90	- <i>Other glass:</i>		
	--- <i>Window glass (sheet glass):</i>		
7004 90 11	---- Tinted	m <sup>2</sup>	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7004 90 19	---- Other	m <sup>2</sup>	16%
	--- Other:		
7004 90 91	---- Tinted	m <sup>2</sup>	16%
7004 90 99	---- Other	m <sup>2</sup>	16%
7005	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED		
7005 10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:		
7005 10 10	--- Tinted	m <sup>2</sup>	16%
7005 10 90	--- Other	m <sup>2</sup>	16%
	- Other non-wired glass :		
7005 21	-- Coloured throughout the mass (body tinted) opacified, flashed or merely surface ground:		
7005 21 10	--- Tinted	m <sup>2</sup>	16%
7005 21 90	--- Other	m <sup>2</sup>	16%
7005 29	-- Other:		
7005 29 10	--- Tinted	m <sup>2</sup>	16%
7005 29 90	--- Other	m <sup>2</sup>	16%
7005 30	- Wired glass:		
7005 30 10	--- Tinted	m <sup>2</sup>	16%
7005 30 90	--- Other	m <sup>2</sup>	16%
7006 00 00	GLASS OF HEADING 7003, 7004 OR 7005, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	kg.	16%
7007	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS		
	- Toughened (tempered) safety glass :		
7007 11 00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg.	16%
7007 19 00	-- Other	m <sup>2</sup>	16%
	- Laminated safety glass :		
7007 21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007 21 10	--- Bullet proof glass	kg.	16%
7007 21 90	--- Other	kg.	16%
7007 29 00	-- Other	m <sup>2</sup>	16%
7008	MULTIPLE-WALLED INSULATING UNITS OF GLASS		
7008 00	- Multiple-walled insulating units of glass:		
7008 00 10	--- Glazed glass, double walled	kg.	16%
7008 00 20	--- Glazed glass, multiple walled	kg.	16%
7008 00 90	--- Other	kg.	16%
7009	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS		
	- Rear-view mirrors for vehicles:		
7009 10 10	--- Prismatic rear-view mirror for vehicles	kg.	16%
7009 10 90	--- Other	kg.	16%
	- Other :		
7009 91 00	-- Unframed	kg.	16%
7009 92 00	-- Framed	kg.	16%
7010	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS		
7010 10 00	- Ampoules	kg.	16%
7010 20 00	- Stoppers, lids and other closures	kg.	16%
7010 90 00	- Other	kg.	16%
7011	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7011 10	- <i>For electric lighting:</i>		
7011 10 10	--- Glass envelopes for fluorescent lamps	kg.	16%
7011 10 20	--- Glass envelopes for filament lamps	kg.	16%
7011 10 90	--- Other	kg.	16%
7011 20 00	- For cathode-ray tubes	kg.	16%
7011 90	- <i>Other:</i>		
7011 90 10	--- Glass envelopes for electronic valves	kg.	16%
7011 90 90	--- Other	kg.	16%
7012 00 00	GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS	kg.	16%
7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 7010 OR 7018)		
7013 10 00	- Of glass-ceramics	kg.	16%
	- <i>Drinking glasses other than of glass-ceramics :</i>		
7013 21 00	-- Of lead crystal	kg.	16%
7013 29 00	-- Other	kg.	16%
	- <i>Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :</i>		
7013 31 00	-- Of lead crystal	kg.	16%
7013 32 00	-- Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	kg.	16%
7013 39 00	-- Other	kg.	16%
	- <i>Other glassware :</i>		
7013 91	-- <i>Of lead crystal:</i>		
7013 91 10	--- Glass statues	kg.	16%
7013 91 90	--- Other	kg.	16%
7013 99	-- <i>Other:</i>		
7013 99 10	--- Glass statues	kg.	16%
7013 99 90	--- Other	kg.	16%
7014	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 7015), NOT OPTICALLY WORKED		
7014 00	- <i>Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked:</i>		
7014 00 10	--- Signalling glassware	kg.	16%
7014 00 20	--- Optical elements	kg.	16%
7015	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE; NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES		
7015 10	- <i>Glasses for corrective spectacles:</i>		
7015 10 10	--- Ophthalmic rough blanks	kg.	16%
7015 10 20	--- Flint button	kg.	16%
7015 10 90	--- Other	kg.	16%
7015 90	- <i>Other:</i>		
7015 90 10	--- Clock and watch glasses and similar glasses, curved, bent, hollowed and the like, glass spheres and segments of spheres for the manufacture of such glasses	kg.	16%
7015 90 20	--- Glass for sun glasses	kg.	16%
7015 90 90	--- Other	kg.	16%
7016	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALL WARES; WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTI-CELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7016 10 00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg.	16%
7016 90 00	- Other	kg.	16%
7017	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED		
7017 10 00	- Of fused quartz or other fused silica	kg.	16%
7017 20 00	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	kg.	16%
7017 90	- Other:		
7017 90 10	--- Graduated or calibrated laboratory glassware	kg.	16%
7017 90 20	--- Pharmaceutical glassware	kg.	16%
7017 90 30	--- Hygienic glassware	kg.	16%
7017 90 90	--- Other	kg.	16%
7018	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY, GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER		
7018 10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares:		
7018 10 10	--- Bangles	kg.	Nil
7018 10 20	--- Beads	kg.	Nil
7018 10 90	--- Other	kg.	16%
7018 20 00	- Glass microspheres not exceeding 1 mm in diameter	kg.	16%
7018 90	- Other:		
7018 90 10	--- Glass statues	kg.	16%
7018 90 90	--- Other	kg.	16%
7019	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS)		
	- Slivers, rovings, yarn and chopped strands :		
7019 11 00	-- Chopped strands, of a length of not more than 50 mm	kg.	16%
7019 12 00	-- Rovings	kg.	16%
7019 19 00	-- Other	kg.	16%
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products :		
7019 31 00	-- Mats	kg.	16%
7019 32 00	-- Thin sheets (voiles)	kg.	16%
7019 39 00	-- Other	kg.	16%
7019 40 00	- Woven fabrics of rovings	kg.	16%
	- Other woven fabrics :		
7019 51 00	-- Of a width not exceeding 30 cm	kg.	16%
7019 52 00	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/sq. metre, of filaments measuring per single yarn not more than 136 tex	kg.	16%
7019 59 00	-- Other	kg.	16%
7019 90	- Other:		
7019 90 10	--- Glass wool or glass fibre	kg.	16%
7019 90 90	--- Other	kg.	16%
7020	OTHER ARTICLES OF GLASS		
7020 00	- Other articles of glass:		

Tariff item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- Glass shells, glass globes and glass founts:		
7020 00 11	---- Globes for lamps and lanterns	kg.	Nil
7020 00 12	---- Founts for kerosene wick lamps	kg.	Nil
7020 00 19	---- Other	kg.	16%
	--- Glass chimneys:		
7020 00 21	---- For lamps and lanterns	kg.	Nil
7020 00 29	---- Other	kg.	16%
7020 00 90	---- Other	kg.	16%



## SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,  
PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES  
THEREOF; IMITATION JEWELLERY; COIN

## CHAPTER 71

*Natural or cultured pearls, precious or semi-precious stones, precious metals, metals  
clad with precious metal, and articles thereof; imitation jewellery; coin*

## NOTES

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:

(a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed); or

(b) of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2. (a) Headings 7113, 7114 and 7115 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims) and paragraph (b) of the foregoing Note does not apply to such articles.

(b) Heading 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

(a) amalgams of precious metal, or colloidal precious metal (heading 2843);

(b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(c) goods of Chapter 32 (for example, lusters);

(d) supported catalysts (heading 3815);

(e) articles of heading 4202 or 4203 referred to in Note 2 (B) to Chapter 42;

(f) articles of heading 4303 or 4304;

(g) goods of Section XI (textiles and textile articles);

(h) footwear, headgear or other articles of Chapter 64 or 65;

(i) umbrellas, walking-sticks or other articles of Chapter 66;

(k) abrasive goods of heading 6804 or 6805 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 8522);

(l) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(m) arms or parts thereof (Chapter 93);

(n) articles covered by Note 2 to Chapter 95; or

(o) articles classified in Chapter 96 by virtue of Note 4 to that Chapter.

4. (a) The expression "precious metal" means silver, gold and platinum.

(b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2% by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) an alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) an alloy containing 2% or more, by weight, of gold but not platinum, or less than 2% by weight, of platinum, is to be treated as an alloy of gold;

(c) other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout this Schedule, the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (a) to Section VI, goods answering to a description in heading 7112 are to be classified in that heading and in no other heading of this Schedule.

9. For the purposes of heading 7113, the expression "articles of jewellery" means:

(a) any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, broaches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) articles of personal use of a kind normally carried in the pocket, in the hand-bag or on the person (such as cigarette cases, powder boxes, chain purses, catechu boxes).

10. For the purposes of heading 7114, the expression "articles of goldsmiths' or silver-smiths' wares" includes such articles as ornaments, table-ware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11. For the purposes of heading 7117, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 9606, or dress-combs, hair-slides or the like, or hairpins, of heading 9615), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

## SUB-HEADING NOTES

1. For the purposes of sub-headings 7106 10, 7108 11, 7110 11, 7110 21, 7110 31 and 7110 41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4(b), for the purposes of sub-headings 7110 11 and 7110 19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the sub-headings of heading 7110, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	I.—NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
7101	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT		
7101 10	- <i>Natural pearls:</i>		
7101 10 10	--- Unworked	kg.	16%
7101 10 20	--- Worked	kg.	16%
	- <i>Cultured pearls:</i>		
7101 21 00	-- Unworked	kg.	16%
7101 22 00	-- Worked	kg.	16%
7102	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET		
7102 10 00	- Unsorted	c/k	Nil
	- <i>Industrial :</i>		
7102 21	-- <i>Unworked or simply sawn, cleaved or bruted:</i>		
7102 21 10	--- Sorted	c/k	Nil
7102 21 20	--- Unsorted	c/k	Nil
7102 29	-- <i>Other:</i>		
7102 29 10	--- Crushed	c/k	Nil
7102 29 90	--- Other	c/k	Nil
	- <i>Non-industrial:</i>		
7102 31 00	-- Unworked or simply sawn, cleaved or bruted	c/k	Nil
7102 39	-- <i>Others:</i>		
7102 39 10	--- Diamond, cut or otherwise worked but not mounted or set	c/k	Nil
7102 39 90	--- Other	c/k	Nil
7103	PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT		
7103 10	- <i>Unworked or simply sawn or roughly shaped:</i>		
	--- <i>Precious stones:</i>		
7103 10 11	---- Emerald	kg.	16%
7103 10 12	---- Ruby and sapphire	kg.	16%
7103 10 19	---- Other	kg.	16%
	--- <i>Semi-precious stones:</i>		
7103 10 21	---- Feldspar (Moon stone)	kg.	16%
7103 10 22	---- Garnet	kg.	16%
7103 10 23	---- Agate	kg.	16%
7103 10 24	---- Green aventurine	kg.	16%
7103 10 29	---- Other	kg.	16%
	- <i>Otherwise worked:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7103 91 00	-- Ruby, sapphire and emeralds	c/k	16%
7103 99	-- Other:		
7103 99 10	--- Feldspar (Moon stone)	c/k	16%
7103 99 20	--- Garnet	c/k	16%
7103 99 30	--- Agate	c/k	16%
7103 99 40	--- Chalcedony	c/k	16%
7103 99 90	--- Other	c/k	16%
7104	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT		
7104 10 00	- Piezo-electric quartz	kg.	Nil
7104 20 00	- Other, unworked or simply sawn or roughly shaped	kg.	16%
7104 90 00	- Other	kg.	16%
7105	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES		
7105 10 00	- Of diamond	c/k	16%
7105 90 00	- Other	c/k	16%
7106	II.—PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
7106	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM		
7106 10 00	- Powder	kg.	Nil
7106 91 00	-- Unwrought	kg.	Nil
7106 92	-- Semi-manufactured :		
7106 92 10	--- Sheets, plates, strips, tubes and pipes	kg.	16%
7106 92 90	--- Other	kg.	Nil
7107 00 00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	kg.	16%
7108	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM		
7108 11 00	-- Powder	kg.	16%
7108 12 00	-- Other unwrought forms	kg.	16%
7108 13 00	-- Other semi-manufactured forms	kg.	16%
7108 20 00	- Monetary	kg.	16%
7109 00 00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	kg.	16%
7110	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORM, OR IN POWDER FORM		
7110 11	-- Unwrought or in powder form:		
7110 11 10	--- Unwrought form	kg.	16%
7110 11 20	--- In powder form	kg.	16%
7110 19 00	-- Other	kg.	16%
7110 21 00	-- Unwrought or in powder form	kg.	16%
7110 29 00	-- Other	kg.	16%
7110 31 00	-- Unwrought or in powder form	kg.	16%
7110 39 00	-- Other	kg.	16%
7110 41 00	-- Unwrought or in powder form	kg.	16%
7110 49 00	-- Other	kg.	16%
7111 00 00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	kg.	16%
7112	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL		
7112 30 00	- Ash containing precious metal or precious metal compounds	kg.	16%
	- Other :		
7112 91 00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg.	16%
7112 92 00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg.	16%
7112 99	-- Other:		
7112 99 10	--- Of silver, including metal clad with silver but excluding sweepings containing other precious metals	kg.	16%
7112 99 20	--- Sweepings containing gold or silver	kg.	16%
7112 99 90	--- Other	kg.	16%
	III.—JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
7113	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL		
	- Of precious metal whether or not plated or clad with precious metal:		
7113 11	-- Of silver, whether or not plated or clad with other precious metal:		
7113 11 10	--- Jewellery with filigree work	kg.	16%
7113 11 20	--- Jewellery studded with gems	kg.	16%
7113 11 30	--- Other articles of Jewellery	kg.	16%
7113 11 90	--- Parts	kg.	16%
7113 19	-- Of other precious metal, whether or not plated or clad with precious metal:		
7113 19 10	--- Of gold, unstudded	kg.	16%
7113 19 20	--- Of gold, set with pearls	kg.	16%
7113 19 30	--- Of gold, set with diamonds	kg.	16%
7113 19 40	--- Of gold, set with other precious and semi-precious stones	kg.	16%
7113 19 50	--- Of platinum, unstudded	kg.	16%
7113 19 60	--- Parts	kg.	16%
7113 19 90	--- Other	kg.	16%
7113 20 00	- Of base metal clad with precious metal	kg.	16%
7114	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL		
	- Of precious metal, whether or not plated or clad with precious metal:		
7114 11	-- Of silver, whether or not plated or clad with precious metal:		
7114 11 10	--- Articles	kg.	16%
7114 11 20	--- Parts	kg.	16%
7114 19	-- Of other precious metal, whether or not plated or clad with precious metal:		
7114 19 10	--- Articles of gold	kg.	16%
7114 19 20	--- Articles of platinum	kg.	16%
7114 19 30	--- Parts	kg.	16%
7114 20	- Of base metal clad with precious metal :		
7114 20 10	--- Articles clad with gold	kg.	16%
7114 20 20	--- Other articles	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7114 20 30	--- Parts	kg.	16%
7115	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL		
7115 10 00	- Catalysts in the form of wire cloth or grill, of platinum	kg.	16%
7115 90	- Other:		
7115 90 10	--- Laboratory and industrial articles of precious metal	kg.	16%
7115 90 20	--- Spinneret's made mainly of gold	kg.	16%
7115 90 90	--- Other	kg.	16%
7116	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED)		
7116 10 00	- Of natural or cultured pearls	kg.	16%
7116 20 00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg.	16%
7117	IMITATION JEWELLERY		
	- <i>Of base metal, whether or not plated with precious metal :</i>		
7117 11 00	-- Cuff-links and studs.	kg.	16%
7117 19	-- Other:		
7117 19 10	--- Bangles	kg.	16%
7117 19 20	--- German silver jewellery	kg.	16%
7117 19 90	--- Other	kg.	16%
7117 90	- Other:		
7117 90 10	--- Jewellery studded with imitation pearls or imitation or synthetic stones	kg.	16%
7117 90 90	--- Other	kg.	16%
7118	COIN		
7118 10 00	- Coin (other than gold coin), not being legal tender	kg.	16%
7118 90 00	- Other	kg.	16%



## SECTION XV

## BASE METALS AND ARTICLES OF BASE METAL

## NOTES

1. This Section does not cover :

- (a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings 3207 to 3210, 3212, 3213 or 3215);
- (b) ferro-cerium or other pyrophoric alloys (heading 3606);
- (c) headgear or parts thereof of heading 6506 or 6507;
- (d) umbrella frames or other articles of heading 6603;
- (e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) assembled railway or tramway track (heading 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) instruments or apparatus of Section XVIII, including clock or watch springs;
- (i) lead shot prepared for ammunition (heading 9306) or other articles of Section XIX (arms and ammunition);
- (k) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles).

2. Throughout this Schedule, the expression "parts of general use" means :

- (a) articles of heading 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;
- (b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and
- (c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout this Schedule, the expression "base metals" means :

iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout this Schedule, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) an alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) an alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) in this Section, the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretive Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

(a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) an alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) a cermet of heading 8113 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them :

(a) waste and scrap:

metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders:

products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

9. In relation to the products of this Section, the process of obtaining goods and materials by breaking up of ships, boats and other floating structures shall amount to 'manufacture'.

10. In relation to the products of this Section, the process of drawing or redrawing a rod, wire or any other similar article, into wire shall amount to 'manufacture'.

#### CHAPTER 72

#### *Iron and steel*

#### NOTES

-1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout this Schedule, the following expressions have the meanings hereby assigned to them:

(a) Pig Iron:

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese

- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) **Spiegeleisen:**

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys:**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) **Steel :**

Ferrous materials other than those of heading 7203 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel:**

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) **Other alloy steel :**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium

- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron and steel:

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules:

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) Semi-finished products:

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid sections, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products :

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm, are of width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons and lozenges) and those, which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils:

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles, or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods:

- Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex poly-

gons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). The products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) Angles, shapes and sections:

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 7301 or 7302.

(o) Wire:

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods:

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 7304.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

SUB-HEADING NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Alloy pig iron:

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements:  
aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel:

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.



## (c) Silicon-electrical steel:

Alloy steels containing, by weight, at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

## (d) High speed steel:

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

## (e) Silico-manganese steel:

Alloy steels containing by weight:

- not more than 0.7% of carbon
- 0.5% or more but not more than 1.9% of manganese; and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the sub-headings of heading 7202, the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant sub-heading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1(c) must each exceed 10% by weight.

3. In relation to flat-rolled products of this Chapter, the process of hardening or tempering shall amount to 'manufacture'.

## SUPPLEMENTARY NOTE

Skelp means hot-rolled narrow strip of width not exceeding 600 mm with rolled (square, slightly round or bevelled) edge.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	I.—PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
7201	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS		
7201 10 00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg.	16%
7201 20 00	- Non-alloy pig iron containing by weight more	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7201 50	than 0.5% of phosphorus		
7201 50 10	--- Alloy pig iron; spiegeleisen :		
7201 50 90	--- Cast iron	kg.	16%
7202	--- Other	kg.	16%
	FERRO-ALLOYS		
	--- Ferro-manganese :		
7202 11 00	-- Containing by weight more than 2% of carbon	kg.	16%
7202 19 00	-- Other	kg.	16%
	--- Ferro-silicon:		
7202 21 00	-- Containing by weight more than 55% of silicon	kg.	16%
7202 29 00	-- Other	kg.	16%
7202 30 00	--- Ferro-silico-manganese	kg.	16%
	--- Ferro-chromium :		
7202 41 00	-- Containing by weight more than 4% of carbon	kg.	16%
7202 49 00	-- Other	kg.	16%
7202 50 00	--- Ferro-silico-chromium	kg.	16%
7202 60 00	--- Ferro-nickel	kg.	16%
7202 70 00	--- Ferro-molybdenum	kg.	16%
7202 80 00	--- Ferro tungsten and ferro-silico-tungsten	kg.	16%
	--- Other :		
7202 91 00	-- Ferro-titanium and	kg.	16%
	Ferro-silico-titanium		
7202 92 00	-- Ferro-vanadium	kg.	16%
7202 93 00	-- Ferro-niobium	kg.	16%
7202 99	-- Other :		
	--- Ferro-phosphorus, Ferro-selenium, Ferro-		
	cobalt, Ferro-columbium, Ferro-zirconium,		
	Ferro-tantalum:		
7202 99 11	---- Ferro-phosphorus	kg.	16%
7202 99 12	---- Ferro-selenium	kg.	16%
7202 99 13	---- Ferro-cobalt	kg.	16%
7202 99 14	---- Ferro-columbium	kg.	16%
7202 99 15	---- Ferro-zirconium	kg.	16%
7202 99 16	---- Ferro-tantalum	kg.	16%
	--- Ferro-silico-zirconium, Ferro-silico-magnesium:		
7202 99 21	---- Ferro-silico-zirconium	kg.	16%
7202 99 22	---- Ferro-silico-magnesium	kg.	16%
	--- Ferro-boron, charge-chrome :		
7202 99 31	---- Ferro-boron	kg.	16%
7202 99 32	---- Charge-chrome	kg.	16%
7202 99 90	--- Other	kg.	16%
7203	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF		
	IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN		
	LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING MINIMUM		
	PURITY BY WEIGHT OF 99.94%, IN LUMPS, PELLETS OR		
	SIMILAR FORMS		
7203 10 00	--- Ferrous products obtained by direct reduction of	kg.	16%
	iron ore		
7203 90 00	--- Other	kg.	16%
7204	FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS		
	OF IRON OR STEEL		
7204 10 00	--- Waste and scrap of cast iron	kg.	16%
	--- Waste and scrap of alloy steel :		
	Of stainless steel :		
7204 21	-- Empty or discharged cartridges of all bores and	kg.	16%
7204 21 10	--- sizes		
7204 21 90	--- Other	kg.	16%
7204 29	-- Other :		
7204 29 10	--- Empty or discharged cartridges of all bores and	kg.	16%
	sizes		
7204 29 20	--- Of high speed steel	kg.	16%
7204 29 90	--- Other	kg.	16%
7204 30 00	--- Waste and scrap of tinned iron or steel	kg.	16%
	--- Other waste and scrap :		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7204 41 00	-- Turnings, shavings, chips, milling waste, saw dust, fillings, trimmings and stampings, whether or not in bundles	kg.	16%
7204 49 00	-- Other	kg.	16%
7204 50 00	- Remelting scrap ingots	kg.	16%
7205	GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL		
7205 10	- Granules :		
	--- Of iron :		
7205 10 11	---- Shot and angular grit	kg.	16%
7205 10 12	---- Wire pellets	kg.	16%
7205 10 19	---- Other	kg.	16%
	--- Of alloy steel :		
7205 10 21	---- Shot and angular grit	kg.	16%
7205 10 22	---- Wire pellets	kg.	16%
7205 10 29	---- Other	kg.	16%
7205 10 90	--- Other	kg.	16%
	- Powders :		
7205 21 00	-- Of alloy steel	kg.	16%
7205 29	-- Other :		
7205 29 10	--- Of iron	kg.	16%
7205 29 90	--- Other	kg.	16%
7206	II.—IRON AND NON-ALLOY STEEL IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING 7203)		
7206 10	- Ingots :		
7206 10 10	--- Of iron	kg.	16%
7206 10 20	--- Of high carbon steel	kg.	16%
7206 10 90	--- Other	kg.	16%
7206 90	- Other :		
	--- Of iron :		
7206 90 11	---- Puddled bars and pilings	kg.	16%
7206 90 12	---- Blocks, lumps and similar forms	kg.	16%
7206 90 19	---- Other	kg.	16%
	--- Other :		
7206 90 91	---- Puddled bars and pilings	kg.	16%
7206 90 92	---- Blocks, lumps and similar forms	kg.	16%
7206 90 99	---- Other	kg.	16%
7207	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL		
	- Containing by weight less than 0.25% of carbon :		
7207 11	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness:		
7207 11 10	--- Electrical quality	kg.	16%
7207 11 20	--- Forging quality	kg.	16%
7207 11 30	--- Seamless steel tube quality	kg.	16%
7207 11 90	--- Other	kg.	16%
7207 12	-- Other, of rectangular (other than square) cross-section :		
7207 12 10	--- Electrical quality	kg.	16%
7207 12 20	--- Forging quality	kg.	16%
7207 12 30	--- Seamless steel tube quality	kg.	16%
7207 12 90	--- Other	kg.	16%
7207 19	-- Other :		
7207 19 10	--- Forged blanks of non-alloy steel	kg.	16%
7207 19 20	--- Mild steel billets	kg.	16%
7207 19 90	--- Other	kg.	16%
7207 20	- Containing by weight 0.25% or more of carbon :		
7207 20 10	--- Forging quality	kg.	16%
7207 20 20	--- Spring steel quality	kg.	16%
7207 20 30	--- Seamless steel tube quality	kg.	16%
7207 20 90	--- Other	kg.	16%
7208	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED		
7208 10 00	- In coils, not further worked than hot-rolled, with patterns in relief	kg.	16%
	- Other, in coils, not further worked than hot-rolled, pickled :		
7208 25	-- Of a thickness of 4.75 mm or more :		
7208 25 10	--- Plates	kg.	16%
7208 25 20	--- Universal plates	kg.	16%
7208 25 30	--- Sheets	kg.	16%
7208 25 40	--- Strip	kg.	16%
7208 25 90	--- Other	kg.	16%
7208 26	-- Of a thickness of 3 mm or more but less than 4.75 mm :		
7208 26 10	--- Plates	kg.	16%
7208 26 20	--- Universal plates	kg.	16%
7208 26 30	--- Sheets	kg.	16%
7208 26 40	--- Strip	kg.	16%
7208 26 90	--- Other	kg.	16%
7208 27	-- Of a thickness of less than 3 mm :		
7208 27 10	--- Plates	kg.	16%
7208 27 20	--- Universal plates	kg.	16%
7208 27 30	--- Sheets	kg.	16%
7208 27 40	--- Strip	kg.	16%
7208 27 90	--- Other	kg.	16%
	- Other, in coils, not further worked than hot-rolled:		
7208 36	-- Of a thickness exceeding 10 mm :		
7208 36 10	--- Plates	kg.	16%
7208 36 20	--- Universal plates	kg.	16%
7208 36 30	--- Sheets	kg.	16%
7208 36 40	--- Strip	kg.	16%
7208 36 90	--- Other	kg.	16%
7208 37	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm :		
7208 37 10	--- Plates	kg.	16%
7208 37 20	--- Universal plates	kg.	16%
7208 37 30	--- Sheets	kg.	16%
7208 37 40	--- Strip	kg.	16%
7208 37 90	--- Other	kg.	16%
7208 38	-- Of a thickness of 3 mm or more but less than 4.75 mm :		
7208 38 10	--- Plates	kg.	16%
7208 38 20	--- Universal plates	kg.	16%
7208 38 30	--- Sheets	kg.	16%
7208 38 40	--- Strip	kg.	16%
7208 38 90	--- Other	kg.	16%
7208 39	-- Of a thickness of less than 3 mm :		
7208 39 10	--- Plates	kg.	16%
7208 39 20	--- Universal plates	kg.	16%
7208 39 30	--- Sheets	kg.	16%
7208 39 40	--- Strip	kg.	16%
7208 39 90	--- Other	kg.	16%
7208 40	-- Not in coils, not further worked than hot-rolled, with patterns in relief :		
7208 40 10	--- Plates	kg.	16%
7208 40 20	--- Universal plates	kg.	16%
7208 40 30	--- Sheets	kg.	16%
7208 40 40	--- Strip	kg.	16%
7208 40 90	--- Other	kg.	16%
	- Other, not in coils, not further worked than hot-rolled :		
7208 51	-- Of a thickness exceeding 10 mm :		
7208 51 10	--- Plates	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7208 51 20	--- Universal plates	kg.	16%
7208 51 30	--- Sheets	kg.	16%
7208 51 40	--- Strip	kg.	16%
7208 51 90	--- Other	kg.	16%
7208 52	-- <i>Of a thickness of 4.75 mm or more but not exceeding 10 mm :</i>		
7208 52 10	--- Plates	kg.	16%
7208 52 20	--- Universal plates	kg.	16%
7208 52 30	--- Sheets	kg.	16%
7208 52 40	--- Strip	kg.	16%
7208 52 90	--- Other	kg.	16%
7208 53	-- <i>Of a thickness of 3 mm or more but less than 4.75 mm :</i>		
7208 53 10	--- Plates	kg.	16%
7208 53 20	--- Universal plates	kg.	16%
7208 53 30	--- Sheets	kg.	16%
7208 53 40	--- Strip	kg.	16%
7208 53 90	--- Other	kg.	16%
7208 54	-- <i>Of a thickness of less than 3 mm :</i>		
7208 54 10	--- Plates	kg.	16%
7208 54 20	--- Universal plates	kg.	16%
7208 54 30	--- Sheets	kg.	16%
7208 54 40	--- Strip	kg.	16%
7208 54 90	--- Other	kg.	16%
7208 90 00	--- Other	kg.	16%
7209	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED		
	- <i>In coils, not further worked than cold-rolled (cold-reduced) :</i>		
7209 15	-- <i>Of a thickness of 3 mm or more :</i>		
7209 15 10	--- Plates	kg.	16%
7209 15 20	--- Sheets	kg.	16%
7209 15 30	--- Strip	kg.	16%
7209 15 90	--- Other	kg.	16%
7209 16	-- <i>Of a thickness exceeding 1 mm but less than 3 mm :</i>		
7209 16 10	--- Plates	kg.	16%
7209 16 20	--- Sheets	kg.	16%
7209 16 30	--- Strip	kg.	16%
7209 16 90	--- Other	kg.	16%
7209 17	-- <i>Of a thickness of 0.5 mm or more but not exceeding 1 mm :</i>		
7209 17 10	--- Plates	kg.	16%
7209 17 20	--- Sheets	kg.	16%
7209 17 30	--- Strip	kg.	16%
7209 17 90	--- Other	kg.	16%
7209 18	-- <i>Of a thickness of less than 0.5 mm :</i>		
7209 18 10	--- Plates	kg.	16%
7209 18 20	--- Sheets	kg.	16%
7209 18 30	--- Strip	kg.	16%
7209 18 90	--- Other	kg.	16%
	- <i>Not in coils, not further worked than cold-rolled (cold-reduced) :</i>		
7209 25	-- <i>Of a thickness of 3 mm or more :</i>		
7209 25 10	--- Plates	kg.	16%
7209 25 20	--- Sheets	kg.	16%
7209 25 30	--- Strip	kg.	16%
7209 25 90	--- Other	kg.	16%
7209 26	-- <i>Of a thickness exceeding 1 mm but less than 3 mm :</i>		
7209 26 10	--- Plates	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7209 26 20	--- Sheets	kg.	16%
7209 26 30	--- Strip	kg.	16%
7209 26 90	--- Other	kg.	16%
7209 27	-- <i>Of a thickness of 0.5 mm or more but not exceeding 1 mm :</i>		
7209 27 10	--- Plates	kg.	16%
7209 27 20	--- Sheets	kg.	16%
7209 27 30	--- Strip	kg.	16%
7209 27 90	--- Other	kg.	16%
7209 28	-- <i>Of a thickness of less than 0.5 mm :</i>		
7209 28 10	--- Plates	kg.	16%
7209 28 20	--- Sheets	kg.	16%
7209 28 30	--- Strip	kg.	16%
7209 28 90	--- Other	kg.	16%
7209 90 00	- Other	kg.	16%
7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED		
	- <i>Plated or coated with tin :</i>		
7210 11	-- <i>Of a thickness of 0.5 mm or more :</i>		
7210 11 10	--- OTS/MR Type	kg.	16%
7210 11 90	--- Other	kg.	16%
7210 12	-- <i>Of a thickness of less than 0.5 mm:</i>		
7210 12 10	--- OTS/MR Type	kg.	16%
7210 12 90	--- Other	kg.	16%
7210 20 00	- Plated or coated with lead, including terne-plate	kg.	16%
7210 30	- <i>Electrolytically plated or coated with zinc :</i>		
7210 30 10	--- Corrugated	kg.	16%
7210 30 90	--- Other	kg.	16%
	- <i>Otherwise plated or coated with zinc :</i>		
7210 41 00	-- Corrugated	kg.	16%
7210 49 00	-- Other	kg.	16%
7210 50 00	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg.	16%
	- <i>Plated or coated with aluminium :</i>		
7210 61 00	-- Plated or coated with aluminium-zinc alloys	kg.	16%
7210 69 00	-- Other	kg.	16%
7210 70 00	- Painted, varnished or coated with plastics	kg.	16%
7210 90	- <i>Other :</i>		
7210 90 10	--- Lacquered	kg.	16%
7210 90 90	--- Other	kg.	16%
7211	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED		
	- <i>Not further worked than hot-rolled :</i>		
7211 13 00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg.	16%
7211 14	-- <i>Other, of a thickness of 4.75 mm or more :</i>		
7211 14 10	--- Flats	kg.	16%
7211 14 20	--- Universal plates	kg.	16%
7211 14 30	--- Hoops	kg.	16%
7211 14 40	--- Sheets	kg.	16%
7211 14 50	--- Strip	kg.	16%
7211 14 60	--- Skelp	kg.	16%
7211 14 90	--- Other	kg.	16%
7211 19	-- <i>Other :</i>		
7211 19 10	--- Flats	kg.	16%
7211 19 20	--- Universal plates	kg.	16%
7211 19 30	--- Hoops	kg.	16%
7211 19 40	--- Sheets	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7211 19 50	--- Strip	kg.	16%
7211 19 60	--- Skelp	kg.	16%
7211 19 90	--- Other	kg.	16%
	- <i>Not further worked than cold-rolled (cold-reduced) :</i>		
7211 23	-- <i>Containing by weight less than 0.25% of carbon:</i>		
7211 23 10	--- Flats	kg.	16%
7211 23 20	--- Universal plates	kg.	16%
7211 23 30	--- Hoops	kg.	16%
7211 23 40	--- Sheets	kg.	16%
7211 23 50	--- Strip	kg.	16%
7211 23 90	--- Other	kg.	16%
7211 29	-- <i>Other :</i>		
7211 29 10	--- Flats	kg.	16%
7211 29 20	--- Universal plates	kg.	16%
7211 29 30	--- Hoops	kg.	16%
7211 29 40	--- Sheets	kg.	16%
7211 29 50	--- Strip	kg.	16%
7211 29 60	--- Skelp	kg.	16%
7211 29 90	--- Other	kg.	16%
7211 90	- <i>Other :</i>		
	--- <i>Universal plates :</i>		
7211 90 11	---- Of boiler quality	kg.	16%
7211 90 12	---- Of high tensile quality	kg.	16%
7211 90 13	---- Of ship building quality	kg.	16%
7211 90 90	--- Other	kg.	16%
7212	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED		
7212 10	- <i>Plated or coated with tin :</i>		
7212 10 10	--- OTS or MR type	kg.	16%
7212 10 90	--- Other	kg.	16%
7212 20	- <i>Electrolytically plated or coated with zinc :</i>		
7212 20 10	--- Corrugated	kg.	16%
7212 20 90	--- Other	kg.	16%
7212 30	- <i>Otherwise plated or coated with zinc :</i>		
7212 30 10	--- Corrugated	kg.	16%
7212 30 90	--- Other	kg.	16%
7212 40 00	- Painted, varnished or coated with plastics	kg.	16%
7212 50	- <i>Otherwise plated or coated :</i>		
7212 50 10	--- Plated or coated with lead	kg.	16%
7212 50 20	--- Lacquered	kg.	16%
7212 50 90	--- Other	kg.	16%
7212 60 00	- Clad	kg.	16%
7213	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL		
7213 10	- <i>Containing indentations, ribs, grooves or other deformations produced during the rolling process :</i>		
7213 10 10	--- Of free cutting steel	kg.	16%
7213 10 90	--- Other	kg.	16%
7213 20	- <i>Other, of free-cutting steel :</i>		
7213 20 10	--- Electrode quality	kg.	16%
7213 20 20	--- Cold heading quality	kg.	16%
7213 20 90	--- Other	kg.	16%
	- <i>Other :</i>		
7213 91	-- <i>Of circular cross-section measuring less than 14 mm in diameter :</i>		
7213 91 10	--- Electrode quality	kg.	16%
7213 91 20	--- Cold heading quality	kg.	16%
7213 91 90	--- Other	kg.	16%
7213 99	-- <i>Other :</i>		
7213 99 10	--- Electrode quality	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7213 99 20	--- Cold heading quality	kg.	16%
7213 99 90	--- Other	kg.	16%
7214	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING		
7214 10	- Forged :		
7214 10 10	--- Spring steel quality	kg.	16%
7214 10 90	--- Other	kg.	16%
7214 20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling :		
7214 20 10	--- Spring steel quality	kg.	16%
7214 20 90	--- Other	kg.	16%
7214 30 00	- Other, of free cutting steel	kg.	16%
	- Other :		
7214 91	-- Of rectangular (other than square) cross-section :		
7214 91 10	--- Mild steel bright bar	kg.	16%
7214 91 90	--- Other	kg.	16%
7214 99	-- Other :		
7214 99 10	--- Of spring steel quality	kg.	16%
7214 99 90	--- Other	kg.	16%
7215	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL		
7215 10 00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg.	16%
7215 50	- Other, not further worked than cold-formed or cold-finished :		
7215 50 10	--- Mild steel bright bar	kg.	16%
7215 50 90	--- Other	kg.	16%
7215 90	- Other :		
7215 90 10	--- Plated or coated with zinc	kg.	16%
7215 90 20	--- Plated or coated with other base metals	kg.	16%
7215 90 90	--- Other	kg.	16%
7216	ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL		
7216 10 00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg.	16%
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :		
7216 21 00	-- L sections	kg.	16%
7216 22 00	-- T sections	kg.	16%
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :		
7216 31 00	-- U sections	kg.	16%
7216 32 00	-- I sections	kg.	16%
7216 33 00	-- H sections	kg.	16%
7216 40 00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg.	16%
7216 50 00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	kg.	16%
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished :		
7216 61 00	-- Obtained from flat-rolled products	kg.	16%
7216 69 00	-- Other	kg.	16%
	- Other:		
7216 91 00	-- Cold-formed or cold-finished from flat rolled products	kg.	16%
7216 99	-- Other :		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7216 99 10	--- Plated or coated with zinc	kg.	16%
7216 99 20	--- Plated or coated with base metals other than zinc	kg.	16%
7216 99 30	--- Slotted angles and slotted channels	kg.	16%
7216 99 40	--- Forged	kg.	16%
7216 99 90	--- Other	kg.	16%
7217	WIRE OF IRON OR NON-ALLOY STEEL		
7217 10	- <i>Not plated or coated, whether or not polished :</i>		
7217 10 10	--- Of a thickness of 18 SWG and below	kg.	16%
7217 10 20	--- Of a thickness above 18 SWG but up to 26 SWG	kg.	16%
7217 10 30	--- Of a thickness above 26 SWG	kg.	16%
7217 20	- <i>Plated or coated with zinc :</i>		
7217 20 10	--- Of a thickness of 18 SWG and below	kg.	16%
7217 20 20	--- Of a thickness above 18 SWG but up to 26 SWG	kg.	16%
7217 20 30	--- Of a thickness above 26 SWG	kg.	16%
7217 30	- <i>Plated or coated with other base metals :</i>		
7217 30 10	--- Of a thickness of 18 SWG and below	kg.	16%
7217 30 20	--- Of a thickness above 18 SWG but up to 26 SWG	kg.	16%
7217 30 30	--- Of a thickness above 26 SWG	kg.	16%
7217 90	- <i>Other :</i>		
	--- <i>Shaped and profiled wire :</i>		
7217 90 11	---- Of cross section - half round	kg.	16%
7217 90 12	---- Of cross section - flat and rectangular	kg.	16%
7217 90 13	---- Of cross section - 'Z' shaped	kg.	16%
7217 90 19	---- Of cross section - other shapes	kg.	16%
	--- <i>Other :</i>		
7217 90 91	---- High tensile quality	kg.	16%
7217 90 92	---- Electrode quality	kg.	16%
7217 90 93	---- Electric resistance wire (including electric resistance heating wire)	kg.	16%
7217 90 99	---- Other	kg.	16%
7218	III.—STAINLESS STEEL		
	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS, SEMI-FINISHED PRODUCTS OF STAINLESS STEEL		
7218 10 00	- Ingots and other primary forms	kg.	16%
	- <i>Other :</i>		
7218 91 00	-- Of rectangular (other than square) cross-section	kg.	16%
7218 99	-- <i>Other :</i>		
7218 99 10	--- Billets	kg.	16%
7218 99 90	--- Other	kg.	16%
7219	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE		
	- <i>Not further worked than hot-rolled, in coils :</i>		
7219 11	-- <i>Of a thickness exceeding 10 mm :</i>		
	--- <i>Chromium type :</i>		
7219 11 11	---- Not exceeding 14 mm	kg.	16%
7219 11 12	---- Exceeding 14 mm	kg.	16%
7219 11 90	--- Other	kg.	16%
7219 12 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg.	16%
7219 13 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg.	16%
7219 14 00	-- Of a thickness of less than 3 mm	kg.	16%
	- <i>Not further worked than hot-rolled, not in coils :</i>		
7219 21	-- <i>Of a thickness exceeding 10 mm :</i>		
	--- <i>Universal plates of stainless steel or heat resisting steel and chromium type :</i>		
7219 21 11	---- Not exceeding 14 mm	kg.	16%
7219 21 12	---- Exceeding 14 mm	kg.	16%
	--- <i>Universal plates of stainless steel heat resisting steel, nickel chromium austenitic type:</i>		
7219 21 21	---- Not exceeding 14 mm	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7219 21 22 ----	Exceeding 14 mm	kg.	16%
	--- Other chromium type :		
7219 21 31 ----	Not exceeding 14 mm	kg.	16%
7219 21 32 ----	Exceeding 14 mm	kg.	16%
	--- Other nickel chromium austenitic type :		
7219 21 41 ----	Not exceeding 14 mm	kg.	16%
7219 21 42 ----	Exceeding 14 mm	kg.	16%
7219 21 90 ---	Other	kg.	16%
7219 22 --	Of a thickness of 4.75 mm or more but not exceeding 10 mm :		
	--- Universal plates of stainless steel or heat resisting steel :		
7219 22 11 ----	Chromium type	kg.	16%
7219 22 12 ----	Nickel chromium austenitic type	kg.	16%
7219 22 19 ----	Other	kg.	16%
	--- Other :		
7219 22 91 ----	Chromium type	kg.	16%
7219 22 92 ----	Nickel chromium austenitic type	kg.	16%
7219 22 99 ----	Other	kg.	16%
7219 23 --	Of a thickness of 3 mm or more but less than 4.75 mm :		
7219 23 10 ---	Chromium type	kg.	16%
7219 23 20 ---	Nickel chromium austenitic type	kg.	16%
7219 23 90 ---	Other	kg.	16%
7219 24 --	Of a thickness of less than 3 mm :		
	--- Chromium type, of a thickness :		
7219 24 11 ----	Below 0.35 mm	kg.	16%
7219 24 12 ----	0.35 mm and above but below 0.56 mm	kg.	16%
7219 24 13 ----	0.56 mm and above but below 0.90 mm	kg.	16%
7219 24 19 ----	Other	kg.	16%
	--- Nickel chromium austenitic type, of a thickness :		
7219 24 21 ----	Below 0.35 mm	kg.	16%
7219 24 22 ----	0.35 mm and above but below 0.56 mm	kg.	16%
7219 24 23 ----	0.56 mm and above but below 0.90 mm	kg.	16%
7219 24 29 ----	Other	kg.	16%
7219 24 90 ---	Other	kg.	16%
	- Not further worked than cold-rolled (cold reduced) :		
7219 31 --	Of a thickness of 4.75 mm or more :		
	--- Chromium type :		
7219 31 11 ----	Not exceeding 14 mm	kg.	16%
7219 31 12 ----	Exceeding 14 mm	kg.	16%
	--- Nickel chromium austenitic type :		
7219 31 21 ----	Not exceeding 14 mm	kg.	16%
7219 31 22 ----	Exceeding 14 mm	kg.	16%
7219 31 90 ---	Other	kg.	16%
7219 32 --	Of a thickness of 3 mm or more but less than 4.75 mm :		
7219 32 10 ---	Chromium type	kg.	16%
7219 32 20 ---	Nickel chromium austenitic type	kg.	16%
7219 32 90 ---	Other	kg.	16%
7219 33 --	Of a thickness exceeding 1 mm but less than 3 mm :		
7219 33 10 ---	Chromium type	kg.	16%
7219 33 20 ---	Nickel chromium austenitic type	kg.	16%
7219 33 90 ---	Other	kg.	16%
7219 34 --	Of a thickness of 0.5 mm or more but not exceeding 1 mm :		
7219 34 10 ---	Chromium type	kg.	16%
7219 34 20 ---	Nickel chromium austenitic type	kg.	16%
7219 34 90 ---	Other	kg.	16%
7219 35 --	Of a thickness of less than 0.5 mm :		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7219 35 10	--- Chromium type	kg.	16%
7219 35 20	--- Nickel chromium austenitic type	kg.	16%
7219 35 90	--- Other	kg.	16%
7219 90	- Other :		
	--- <i>Sheets and plates :</i>		
7219 90 11	---- Thickness more than 4.75 mm	kg.	16%
7219 90 12	---- Thickness 3 mm to 4.75 mm	kg.	16%
7219 90 13	---- Thickness less than 3 mm	kg.	16%
7219 90 90	--- Other	kg.	16%
7220	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM		
	- <i>Not further worked than hot-rolled :</i>		
7220 11	-- <i>Of a thickness of 4.75 mm or more :</i>		
7220 11 10	--- Skelp for pipes and tubes	kg.	16%
	--- <i>Strips for pipes and tubes (other than skelp) :</i>		
7220 11 21	---- Chromium type	kg.	16%
7220 11 22	---- Nickel chromium austenitic type	kg.	16%
7220 11 29	---- Other	kg.	16%
7220 11 90	--- Other	kg.	16%
7220 12	-- <i>Of a thickness of less than 4.75 mm :</i>		
7220 12 10	--- Skelp for pipes and tubes	kg.	16%
	--- <i>Strips for pipes and tubes (other than skelp) :</i>		
7220 12 21	---- Chromium type	kg.	16%
7220 12 22	---- Nickel chromium austenitic type	kg.	16%
7220 12 29	---- Other	kg.	16%
7220 12 90	--- Other	kg.	16%
7220 20	- <i>Not further worked than cold-rolled (cold-reduced) :</i>		
7220 20 10	--- Skelp for pipes and tubes	kg.	16%
	--- <i>Strips for pipes and tubes (other than skelp) :</i>		
7220 20 21	---- Chromium type	kg.	16%
7220 20 22	---- Nickel chromium austenitic type	kg.	16%
7220 20 29	---- Other	kg.	16%
7220 20 90	--- Other	kg.	16%
7220 90	- Other :		
7220 90 10	--- Skelp (strips for pipes and tubes)	kg.	16%
	--- <i>Strips for pipes and tubes (other than skelp) :</i>		
7220 90 21	---- Chromium type	kg.	16%
7220 90 22	---- Nickel chromium austenitic type	kg.	16%
7220 90 29	---- Other	kg.	16%
7220 90 90	--- Other	kg.	16%
7221	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL		
7221 00	- <i>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel :</i>		
	--- <i>Bright bars :</i>		
7221 00 11	---- Chromium type	kg.	16%
7221 00 12	---- Nickel chromium austenitic type	kg.	16%
7221 00 19	---- Other	kg.	16%
7221 00 90	--- Other	kg.	16%
7222	OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL		
	- <i>Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :</i>		
7222 11	-- <i>Of circular cross-section :</i>		
	--- <i>Bright bars :</i>		
7222 11 11	---- Chromium type	kg.	16%
7222 11 12	---- Nickel chromium austenitic type	kg.	16%
7222 11 19	---- Other	kg.	16%
	--- <i>Other :</i>		
7222 11 91	---- Chromium type	kg.	16%
7222 11 92	---- Nickel chromium austenitic type	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7222 11 99 ----	Other	kg.	16%
7222 19 --	Other :		
	Bright bars :		
7222 19 11 ----	Chromium type	kg.	16%
7222 19 12 ----	Nickel chromium austenitic type	kg.	16%
7222 19 19 ----	Other	kg.	16%
	Other :		
7222 19 91 ----	Chromium type	kg.	16%
7222 19 92 ----	Nickel chromium austenitic type	kg.	16%
7222 19 99 ----	Other	kg.	16%
7222 20 -	Bars and rods, not further worked than cold-formed or cold-finished :		
	Bright bars :		
7222 20 11 ----	Chromium type	kg.	16%
7222 20 12 ----	Nickel chromium austenitic type	kg.	16%
7222 20 19 ----	Other	kg.	16%
	Other :		
7222 20 91 ----	Chromium type	kg.	16%
7222 20 92 ----	Nickel chromium austenitic type	kg.	16%
7222 20 99 ----	Other	kg.	16%
7222 30 -	Other bars and rods :		
	Bright bars :		
7222 30 11 ----	Chromium type	kg.	16%
7222 30 12 ----	Nickel chromium austenitic type	kg.	16%
7222 30 19 ----	Other	kg.	16%
	Other :		
7222 30 91 ----	Chromium type	kg.	16%
7222 30 92 ----	Nickel chromium austenitic type	kg.	16%
7222 30 99 ----	Other	kg.	16%
7222 40 -	Angles, shapes and sections :		
7222 40 10 ---	Of thickness of 80 mm and above	kg.	16%
7222 40 20 ---	Of below 80 mm	kg.	16%
7223	WIRE OF STAINLESS STEEL		
7223 00 -	Wire of stainless steel :		
7223 00 10 ---	Electrode quality	kg.	16%
	Other :		
7223 00 91 ----	Of thickness of above 1.5 mm	kg.	16%
7223 00 92 ----	Of thickness of 0.46 mm and above but not exceeding 1.5 mm	kg.	16%
7223 00 99 ----	Of thickness of below 0.46 mm	kg.	16%
7224	IV.—OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL		
7224 10 00 -	Ingots and other primary forms	kg.	16%
7224 90 -	Other :		
7224 90 10 ---	Of tool steel quality	kg.	16%
7224 90 20 ---	Of die steel quality	kg.	16%
7224 90 30 ---	Of cobalt bearing high speed steel quality	kg.	16%
7224 90 40 ---	Forged blanks of alloy steel	kg.	16%
	Other :		
7224 90 91 ----	Billets	kg.	16%
7224 90 99 ----	Other	kg.	16%
7225	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE		
	Of silicon-electrical steel :		
7225 11 00 --	Grain-oriented	kg.	16%
7225 19 00 --	Other	kg.	16%
7225 20 -	Of high speed steel :		
	Hot-rolled :		
7225 20 11 ----	In coils	kg.	16%
7225 20 19 ----	Not in coils	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- Cold-rolled :		
7225 20 21	---- In coils	kg.	16%
7225 20 29	---- Not in coils	kg.	16%
7225 30	- Other, not further worked than hot-rolled, in coils :		
7225 30 10	--- Of spring steel quality	kg.	16%
7225 30 90	--- Other	kg.	16%
7225 40	- Other, not further worked than hot-rolled, not in coils :		
	--- Of a thickness of above 4.75 mm :		
7225 40 11	---- Boiler quality	kg.	16%
7225 40 12	---- Pressure vessel quality	kg.	16%
7225 40 13	---- High tensile quality	kg.	16%
7225 40 19	---- Other	kg.	16%
7225 40 20	--- Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg.	16%
7225 40 30	--- Of a thickness of below 3 mm	kg.	16%
7225 50	- Other, not further worked than cold-rolled (cold-reduced) :		
7225 50 10	--- Of a thickness of less than 3 mm	kg.	16%
7225 50 20	--- Of a thickness of 3 mm to 4.75 mm	kg.	16%
7225 50 30	--- Of a thickness of above 4.75 mm	kg.	16%
	- Other :		
7225 91 00	-- Electrolytically plated or coated with zinc	kg.	16%
7225 92 00	-- Otherwise plated or coated with zinc	kg.	16%
7225 99 00	-- Other	kg.	16%
7226	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM		
	- Of silicon-electrical steel :		
7226 11 00	-- Grain-oriented	kg.	16%
7226 19 00	-- Other	kg.	16%
7226 20	- Of high speed steel :		
	--- Hot-rolled :		
7226 20 11	---- In coils	kg.	16%
7226 20 12	---- Other	kg.	16%
	--- Cold-rolled :		
7226 20 21	---- In coils	kg.	16%
7226 20 22	---- Other	kg.	16%
7226 20 30	--- Hoops and strips	kg.	16%
	- Other :		
7226 91	-- Not further worked than hot-rolled :		
7226 91 10	--- Of a thickness of below 3 mm	kg.	16%
7226 91 20	--- Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg.	16%
7226 91 30	--- High tensile quality of a thickness of above 4.75 mm	kg.	16%
7226 91 90	--- Other	kg.	16%
7226 92	-- Not further worked than cold-rolled (cold-reduced) :		
7226 92 10	--- Of a thickness of below 3 mm	kg.	16%
7226 92 20	--- Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg.	16%
7226 92 30	--- Of a thickness of above 4.75 mm	kg.	16%
7226 93 00	-- Electrolytically plated or coated with zinc	kg.	16%
7226 94 00	-- Otherwise plated or coated with zinc	kg.	16%
7226 99	-- Other :		
7226 99 10	--- Of a thickness of above 4.75 mm	kg.	16%
7226 99 20	--- Of a thickness of above 3 mm and but not exceeding 4.75 mm	kg.	16%
7226 99 30	--- Of a thickness of below 3 mm	kg.	16%
7226 99 40	--- Skelp (strips for pipes and tubes)	kg.	16%
	--- Hoops and strips :		
7226 99 51	---- Hot rolled	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7226 99 52 ----	Cold rolled	kg.	16%
7226 99 53 ----	Of spring steel, other than skelp	kg.	16%
7226 99 60 ----	Skelps and strips for razor blades and saw blades	kg.	16%
7226 99 90 ----	Other	kg.	16%
7227	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL		
7227 10 00 -	Of high speed steel	kg.	16%
7227 20 00 -	Of silico-manganese steel	kg.	16%
7227 90 -	Other :		
7227 90 10 ---	Valve spring steel quality	kg.	16%
7227 90 20 ---	Other spring steel quality	kg.	16%
7227 90 30 ---	Ball bearing quality	kg.	16%
7227 90 40 ---	Cold heading quality	kg.	16%
7227 90 50 ---	Lead-free cutting quality	kg.	16%
7227 90 60 ---	Sulphur free cutting quality	kg.	16%
7227 90 90 ---	Other	kg.	16%
7228	OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
7228 10 -	<i>Bars and rods, of high speed steel :</i>		
7228 10 10 ---	Bright bars	kg.	16%
7228 10 90 ---	Other	kg.	16%
7228 20 00 -	Bars and rods, of silico-manganese steel	kg.	16%
7228 30 -	<i>Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded :</i>		
	<i>Bright bars :</i>		
7228 30 11 ----	Of alloy tool steel	kg.	16%
7228 30 19 ----	Other	kg.	16%
	<i>Other :</i>		
7228 30 21 ----	Lead bearing steel	kg.	16%
7228 30 22 ----	Spring steel	kg.	16%
7228 30 23 ----	Sulphur bearing steel	kg.	16%
7228 30 24 ----	Tool and die steel	kg.	16%
7228 30 29 ----	Other	kg.	16%
7228 40 00 -	Other bars and rods, not further worked than forged	kg.	16%
7228 50 -	<i>Other bars and rods, not further worked than cold-formed or cold-finished :</i>		
7228 50 10 ---	Of engine valves and cold heading steel	kg.	16%
7228 50 90 ---	Other	kg.	16%
7228 60 -	<i>Other bars and rods :</i>		
	<i>Bright bars :</i>		
7228 60 11 ----	Of alloy tool steel	kg.	16%
7228 60 12 ----	Other	kg.	16%
	<i>Other :</i>		
7228 60 91 ----	Lead bearing steel	kg.	16%
7228 60 92 ----	Spring steel	kg.	16%
7228 60 93 ----	Sulphur bearing steel	kg.	16%
7228 60 94 ----	Tool and die steel	kg.	16%
7228 60 99 ----	Other	kg.	16%
7228 70 -	<i>Angles, shapes and sections :</i>		
	<i>Not further worked than hot-rolled, hot-drawn or extruded :</i>		
7228 70 11 ----	Of 80 mm or more	kg.	16%
7228 70 12 ----	Of less than 80 mm	kg.	16%
	<i>Not further worked than cold-formed or cold-finished :</i>		
7228 70 21 ----	Of 80 mm or more	kg.	16%
7228 70 22 ----	Of less than 80 mm	kg.	16%
7228 80 -	<i>Hollow drill bars and rods :</i>		
7228 80 10 ---	Of alloy steel	kg.	16%
7228 80 20 ---	Of non-alloy steel, forged	kg.	16%
7228 80 90 ---	Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7229	WIRE OF OTHER ALLOY STEEL		
7229 10 00	- Of high speed steel	kg.	16%
7229 20 00	- Of silico-manganese steel	kg.	16%
7229 90	- Other :		
	--- Tinned wire, bronze coated wire, trapezoidal wire, half round wire, crimped wire and copper coated wire, not insulated :		
7229 90 11	---- Tinned wire	kg.	16%
7229 90 12	---- Bronze coated wire	kg.	16%
7229 90 13	---- Trapezoidal wire	kg.	16%
7229 90 14	---- Half round wire	kg.	16%
7229 90 15	---- Crimped wire	kg.	16%
7229 90 16	---- Copper coated wire	kg.	16%
	--- Electrode quality, wire rope quality and ACSR quality not insulated :		
7229 90 21	---- Electrode quality	kg.	16%
7229 90 22	---- Wire rope quality	kg.	16%
7229 90 23	---- ACSR quality	kg.	16%
	--- Wire (excluding wire type lead), spring, high tensile, hardened and tempered wires, not insulated :		
7229 90 31	---- Wire (excluding wire type lead)	kg.	16%
7229 90 32	---- Spring wire	kg.	16%
7229 90 33	---- High tensile wire	kg.	16%
7229 90 34	---- Hardened and tempered wire	kg.	16%
7229 90 40	---- Other wire	kg.	16%
	--- Shaped and profiled wires of cross-section :		
7229 90 51	---- Half round	kg.	16%
7229 90 52	---- Flat and rectangular	kg.	16%
7229 90 53	---- 'L' shape	kg.	16%
7229 90 54	---- 'Z' shape	kg.	16%
7229 90 59	---- Other	kg.	16%
7229 90 60	--- Electric resistance wire (including electric resistance heating wire)	kg.	16%
7229 90 70	--- Crimped wire	kg.	16%
7229 90 90	--- Other	kg.	16%

## CHAPTER 73

*Articles of iron or steel*

## NOTES

1. In this Chapter, the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.

2. In this Chapter, the word "wire" means hot or cold formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

3. In relation to pipes and tubes of headings 7304, 7305 and 7306, the process of drawing or redrawing shall amount to 'manufacture'.

4. In relation to products of this Chapter, the process of galvanization shall amount to 'manufacture'.

5. In relation to the pipes and tubes of headings 7304 and 7305, the process of coating with cement or polyethylene or other plastic materials shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7301	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL		
7301 10 00	- Sheet piling	kg.	16%
7301 20	- Angles, shapes and sections :		
7301 20 10	--- Steel slotted angles	kg.	16%
7301 20 90	--- Other	kg.	16%
7302	RAILWAY OR TRAMWAY TRACK CONSTRUCTION, MATERIAL OF IRON OR STEEL, THE FOLLOWING:		
	RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALIZED FOR JOINTING OR FIXING RAILS		
7302 10	- Rails :		
7302 10 10	--- For railways	kg.	16%
7302 10 20	--- For tramways	kg.	16%
7302 10 90	--- Other	kg.	16%
7302 30 00	- Switch blades, crossing frogs, point rods and other crossing pieces	kg.	16%
7302 40 00	- Fish-plates and sole plates	kg.	16%
7302 90	- Other :		
7302 90 10	--- Material for jointing or fixing rails	kg.	16%
7302 90 90	--- Other	kg.	16%
7303	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON		
7303 00	- Tubes, pipes and hollow profiles, of cast iron:		
7303 00 10	--- Rain water pipe	kg.	16%
7303 00 20	--- Soil pipe	kg.	16%
7303 00 30	--- Spun pipe	kg.	16%
7303 00 90	--- Other	kg.	16%
7304	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL		
7304 10	- Line pipe of a kind used for oil or gas pipelines :		
	--- Pipes of iron or steel :		
7304 10 11	---- Of iron	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7304 10 19 ----	Other	kg.	16%
	Blanks for tubes and pipes:		
7304 10 21 ----	Of iron	kg.	16%
7304 10 29 ----	Other	kg.	16%
	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :		
7304 21 --	Drill pipe :		
7304 21 10 ---	Of iron	kg.	16%
7304 21 90 ---	Other	kg.	16%
7304 29 --	Other :		
7304 29 10 ---	Of iron	kg.	16%
7304 29 90 ---	Other	kg.	16%
	Other, of circular cross-section, of iron or non-alloy steel :		
7304 31 --	Cold-drawn or cold-rolled (cold-reduced) :		
	Up to 114.3 mm outer diameter :		
7304 31 11 ----	Of iron	kg.	16%
7304 31 19 ----	Other	kg.	16%
	Above 114.3 mm but up to 219.1 mm outer diameter :		
7304 31 21 ----	Of iron	kg.	16%
7304 31 29 ----	Other	kg.	16%
	Above 219.1 mm outer diameter :		
7304 31 31 ----	Of iron	kg.	16%
7304 31 39 ----	Other	kg.	16%
7304 39 --	Other :		
	Up to 114.3 mm outer diameter :		
7304 39 11 ----	Of iron	kg.	16%
7304 39 19 ----	Other	kg.	16%
	Above 114.3 mm but up to 219.1 mm outer diameter :		
7304 39 21 ----	Of iron	kg.	16%
7304 39 29 ----	Other	kg.	16%
	Above 219.1 mm outer diameter :		
7304 39 31 ----	Of iron	kg.	16%
7304 39 39 ----	Other	kg.	16%
	Other, of circular cross-section, of stainless steel :		
7304 41 00 --	Cold-drawn or cold-rolled (cold-reduced)	kg.	16%
7304 49 00 --	Other	kg.	16%
	Other, of circular cross-section, of other alloy steel :		
7304 51 --	Cold-drawn or cold-rolled (cold-reduced) :		
7304 51 10 ---	Up to 114.3 mm outer diameter	kg.	16%
7304 51 20 ---	Above 114.3 mm but up to 219.1 mm outer diameter	kg.	16%
7304 51 30 ---	Above 219.1 mm outer diameter	kg.	16%
7304 59 --	Other :		
7304 59 10 ---	Up to 114.3 mm outer diameter	kg.	16%
7304 59 20 ---	Above 114.3 mm but up to 219.1 mm outer diameter	kg.	16%
7304 59 30 ---	Above 219.1 mm outer diameter	kg.	16%
7304 90 00 --	Other	kg.	16%
7305	OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL		
	Line pipe of a kind used for oil or gas pipelines :		
7305 11 --	Longitudinally submerged arc welded :		
	Galvanised pipes :		
7305 11 11 ----	Of iron	kg.	16%

Tariff item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7305 11 19 ----	Other	kg.	16%
	Non-galvanised pipes :		
7305 11 21 ----	Of iron	kg.	16%
7305 11 29 ----	Other	kg.	16%
7305 12 ----	Other, longitudinally welded :		
	Galvanised pipes :		
7305 12 11 ----	Of iron	kg.	16%
7305 12 19 ----	Other	kg.	16%
	Non-galvanised pipes :		
7305 12 21 ----	Of iron	kg.	16%
7305 12 29 ----	Other	kg.	16%
7305 19 ----	Other:		
	Galvanised pipes :		
7305 19 11 ----	Of iron	kg.	16%
7305 19 19 ----	Other	kg.	16%
	Non-galvanised (black) pipes :		
7305 19 21 ----	Of iron	kg.	16%
7305 19 29 ----	Other	kg.	16%
7305 20 ----	Casing of a kind used in drilling for oil or gas :		
7305 20 10 ----	Of iron	kg.	16%
7305 20 90 ----	Other	kg.	16%
	Other, welded :		
7305 31 ----	Longitudinally welded:		
7305 31 10 ----	Of iron	kg.	16%
7305 31 90 ----	Other	kg.	16%
7305 39 ----	Other :		
7305 39 10 ----	Of iron	kg.	16%
7305 39 90 ----	Other	kg.	16%
7305 90 ----	Other :		
7305 90 10 ----	High pressure hydroelectric conduits of steel	kg.	16%
	ERW precision tubes :		
7305 90 21 ----	Of iron	kg.	16%
7305 90 29 ----	Other	kg.	16%
	Other :		
7305 90 91 ----	Of iron	kg.	16%
7305 90 99 ----	Other	kg.	16%
7306	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL		
7306 10 ----	Line pipe of a kind used for oil or gas pipelines :		
	Galvanised pipes :		
7306 10 11 ----	Of iron	kg.	16%
7306 10 19 ----	Other	kg.	16%
	Non-galvanised pipes :		
7306 10 21 ----	Of iron	kg.	16%
7306 10 29 ----	Other	kg.	16%
7306 20 ----	Casing and tubing of a kind used in drilling for oil or gas :		
7306 20 10 ----	Of iron	kg.	16%
7306 20 90 ----	Other	kg.	16%
7306 30 ----	Other, welded, of circular cross-section, of iron or non-alloy steel :		
7306 30 10 ----	Of iron	kg.	16%
7306 30 90 ----	Other	kg.	16%
7306 40 00 ----	Other, welded, of circular cross-section, of stainless steel	kg.	16%
7306 50 00 ----	Other, welded, of circular cross-section, of other alloy steel	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7306 60	- Other, welded, of non-circular cross-section :		
7306 60 10	--- Of iron	kg.	16%
7306 60 90	--- Other	kg.	16%
7306 90	- Other :		
	--- ERW precision tubes :		
7306 90 11	---- Of iron	kg.	16%
7306 90 19	---- Other	kg.	16%
7306 90 90	--- Other	kg.	16%
7307	TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL		
	- Cast fittings :		
7307 11	-- Of non-malleable cast iron :		
7307 11 10	--- Sponge iron cast fittings	kg.	16%
7307 11 20	--- SG iron cast fittings	kg.	16%
7307 11 90	--- Other	kg.	16%
7307 19 00	-- Other	kg.	16%
	- Other, of stainless steel :		
7307 21 00	-- Flanges	kg.	16%
7307 22 00	-- Threaded elbows, bends and sleeves	kg.	16%
7307 23 00	-- Butt welding fittings	kg.	16%
7307 29 00	-- Other	kg.	16%
	- Other :		
7307 91	-- Flanges :		
7307 91 10	--- Galvanised	kg.	16%
7307 91 90	--- Other	kg.	16%
7307 92	-- Threaded elbows, bends and sleeves :		
7307 92 10	--- Galvanised	kg.	16%
7307 92 90	--- Other	kg.	16%
7307 93	-- Butt welding fittings :		
7307 93 10	--- Galvanised	kg.	16%
7307 93 90	--- Other	kg.	16%
7307 99	-- Other :		
7307 99 10	--- Galvanised	kg.	16%
7307 99 90	--- Other	kg.	16%
7308	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAME-WORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL, PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL		
7308 10 00	- Bridges and bridge-sections	kg.	16%
7308 20	- Towers and lattice masts :		
	--- Towers, whether or not assembled :		
7308 20 11	---- For transmission line	kg.	16%
7308 20 19	---- Other	kg.	16%
7308 20 20	--- Lattice masts	kg.	16%
7308 30 00	- Doors, windows and their frames and thresholds for doors	kg.	16%
7308 40 00	- Equipment for scaffolding, shuttering, propping or pit-propping	kg.	16%
7308 90	- Other :		
7308 90 10	--- Beams, channels, pillars and girders prepared for use in structures	kg.	16%
7308 90 20	--- Drop rods	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7308 90 30 ---	Hatchway, rails and bulkheads for ships or boats and parts of hull	kg.	16%
7308 90 40 ---	Galvanised tension bars	kg.	16%
7308 90 50 ---	Structures and super structures for mining	kg.	16%
7308 90 60 ---	Truss rods	kg.	16%
7308 90 70 ---	Tubular steel poles for electric transmission and distribution lines	kg.	16%
7308 90 90 ---	Other	kg.	16%
7309	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT		
7309 00	<i>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment :</i>		
7309 00 10 ---	Galvanized iron tanks	kg.	16%
7309 00 20 ---	Galvanized iron barrels and drums	kg.	16%
7309 00 30 ---	Pressed steel tanks	kg.	16%
7309 00 40 ---	Pressure vessels	kg.	16%
7309 00 90 ---	Other	kg.	16%
7310	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT		
7310 10	<i>Of a capacity of 50 l or more :</i>		
7310 10 10 ---	Tin plate containers	kg.	16%
7310 10 20 ---	Trunks and cases	kg.	16%
7310 10 90 ---	Other	kg.	16%
7310 21	<i>Of a capacity of less than 50 l :</i>		
7310 21 10 ---	Tin plate containers	kg.	16%
7310 21 90 ---	Other	kg.	16%
7310 29	<i>Other :</i>		
7310 29 10 ---	Tin plate containers	kg.	16%
7310 29 20 ---	Trunks and cases	kg.	16%
7310 29 90 ---	Other	kg.	16%
7311	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL		
7311 00	<i>Containers for compressed or liquefied gas, of iron or steel :</i>		
7311 00 10 ---	Liquefied petroleum gas (LPG) cylinder	kg.	16%
7311 00 20 ---	Low pressure cylinder (working pressure up to 35.2 kg/sq.cm other than LPG)	kg.	16%
7311 00 30 ---	High pressure cylinder (working pressure exceeding 35.2 kg/sq.cm)	kg.	16%
7311 00 90 ---	Other	kg.	16%
7312	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED		
7312 10	<i>Stranded wire, ropes and cables :</i>		
7312 10 10 ---	Wire ropes, black	kg.	16%
7312 10 20 ---	Wire ropes, galvanised	kg.	16%
7312 10 30 ---	Stranded wire	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7312 10 90 ---	Other	kg.	16%
7312 90 00 -	Other	kg.	16%
7313	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL		
7313 00 -	<i>Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel :</i>		
7313 00 10 ---	Barbed wire	kg.	16%
7313 00 20 ---	Twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing	kg.	16%
7314	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL		
	- <i>Woven cloth :</i>		
7314 12 00 --	Endless bands for machinery, of stainless steel	kg.	16%
7314 13 00 --	Other endless bands for machinery	kg.	16%
7314 14 --	<i>Other woven cloth, of stainless steel :</i>		
7314 14 10 ---	Wire gauze (wire cloth, wire mesh)	kg.	16%
7314 14 90 ---	Other	kg.	16%
7314 19 --	<i>Other :</i>		
7314 19 10 ---	Wire gauze (wire cloth, wire mesh)	kg.	16%
7314 19 90 ---	Other	kg.	16%
7314 20 -	<i>Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm<sup>2</sup> or more :</i>		
7314 20 10 ---	Wire netting	kg.	16%
7314 20 90 ---	Other	kg.	16%
	- <i>Other grill, netting and fencing, welded at the intersection :</i>		
7314 31 00 --	Plated or coated with zinc	kg.	16%
7314 39 00 --	Other	kg.	16%
	- <i>Other cloth, grill, netting and fencing :</i>		
7314 41 --	<i>Plated or coated with zinc :</i>		
7314 41 10 ---	Wire netting	kg.	16%
7314 41 90 ---	Other	kg.	16%
7314 42 --	<i>Coated with plastics :</i>		
7314 42 10 ---	Wire netting	kg.	16%
7314 42 90 ---	Other	kg.	16%
7314 49 --	<i>Other :</i>		
7314 49 10 ---	Wire netting	kg.	16%
7314 49 90 ---	Other	kg.	16%
7314 50 00 -	Expanded metal	kg.	16%
7315	CHAIN AND PARTS THEREOF, OF IRON OR STEEL		
	- <i>Articulated link chain and parts thereof :</i>		
7315 11 00 --	Roller chain	kg.	16%
7315 12 --	<i>Other chain :</i>		
7315 12 10 ---	Lifting and hoisting chain	kg.	16%
7315 12 20 ---	Ship chain	kg.	16%
7315 12 90 ---	Other	kg.	16%
7315 19 00 --	Parts	kg.	16%
7315 20 00 -	Skid chain	kg.	16%
	- <i>Other chain :</i>		
7315 81 00 --	Stud-link	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7315 82 00	-- Other, welded link	kg.	16%
7315 89 00	-- Other	kg.	16%
7315 90 00	- Other parts	kg.	16%
7316	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL		
7316 00	<i>Anchors, grapnels and parts thereof, of iron or steel :</i>		
7316 00 10	--- Anchors and grapnels	kg.	16%
7316 00 90	--- Parts	kg.	16%
7317	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF HEADING 8305) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER		
7317 00	- <i>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper :</i>		
	--- <i>Nails :</i>		
7317 00 11	---- For animal shoes	kg.	16%
7317 00 12	---- For fixing heel strips and toe plates	kg.	16%
7317 00 13	---- Wire nails	kg.	16%
7317 00 19	---- Other	kg.	16%
	--- <i>Spikes :</i>		
7317 00 21	---- Dog spikes	kg.	16%
7317 00 29	---- Other	kg.	16%
7317 00 30	--- Tacks	kg.	16%
	--- <i>Other :</i>		
7317 00 91	---- Staples other than in strips, and drawing pins	kg.	16%
7317 00 99	---- Other	kg.	16%
7318	SCREWS, BOLTS, NUTS, COACH-SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL		
	- <i>Threaded articles :</i>		
	-- <i>Coach screws :</i>		
7318 11	--- Machine screws	kg.	16%
7318 11 90	--- Other	kg.	16%
7318 12 00	-- Other wood screws	kg.	16%
7318 13 00	-- Screw hooks and screw rings	kg.	16%
7318 14 00	-- Self-tapping screws	kg.	16%
7318 15 00	-- Other screws and bolts, whether or not with their nuts or washers	kg.	16%
7318 16 00	-- Nuts	kg.	16%
7318 19 00	-- Other	kg.	16%
	- <i>Non-threaded articles :</i>		
7318 21 00	-- Spring washers and other lock washers	kg.	16%
7318 22 00	-- Other washers	kg.	16%
7318 23 00	-- Rivets	kg.	16%
7318 24 00	-- Cotters and cotter-pins	kg.	16%
	--- <i>Other :</i>		
7318 29 10	--- Circlips	kg.	16%
7318 29 90	--- Other	kg.	16%
7319	SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS, OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED		
7319 10	- <i>Sewing, darning or embroidery needles :</i>		
7319 10 10	--- Harness needles	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7319 10 20	--- Other sewing needles	kg.	16%
7319 10 90	--- Other	kg.	16%
7319 20 00	- Safety pins	kg.	16%
7319 30 00	- Other pins	kg.	16%
7319 90 00	- Other	kg.	16%
7320	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL		
7320 10	- <i>Leaf-springs and leaves therefor :</i>		
	--- <i>Leaf-springs :</i>		
7320 10 11	---- For motor vehicles	kg.	16%
7320 10 12	---- For railways and tramways	kg.	16%
7320 10 19	---- Other	kg.	16%
7310 10 20	--- Leaves for springs	kg.	16%
7320 20 00	- Helical springs	kg.	16%
7320 90	- <i>Other :</i>		
7320 90 10	--- Coil spring for railways, tramways	kg.	16%
7320 90 20	--- Spring pins	kg.	16%
7320 90 90	--- Other	kg.	16%
7321	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL		
	- <i>Cooking appliances and plate warmers:</i>		
7321 11	-- <i>For gas fuel or for both gas and other fuels :</i>		
7321 11 10	--- Cookers and kitchen stoves	u	16%
7321 11 20	--- Other stoves	u	16%
7321 11 90	--- Other	u	16%
7321 12	-- <i>For liquid fuel:</i>		
7321 12 10	--- Cookers and kitchen stoves	u	16%
7321 12 20	--- Other stoves	u	16%
7321 12 90	--- Other	u	16%
7321 13	-- <i>For solid fuel:</i>		
7321 13 10	--- Cookers and kitchen stoves	u	16%
7321 13 20	--- Other stoves	u	16%
7321 13 90	--- Other	u	16%
	- <i>Other appliances:</i>		
7321 81 00	-- For gas fuel or for both gas and other fuels	u	16%
7321 82 00	-- For liquid fuel	u	16%
7321 83	-- <i>For solid fuel :</i>		
7321 83 10	--- Clay tandoor (oven with iron or steel body and earthen grates)	kg.	16%
7321 83 90	--- Other	kg.	16%
7321 90 00	- Parts	kg.	16%
7322	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL		
	- <i>Radiators and parts thereof :</i>		
7322 11 00	-- Of cast iron	kg.	16%
7322 19 00	-- Other	kg.	16%
7322 90	- <i>Other :</i>		
7322 90 10	--- Air heaters and hot air distributors	kg.	16%
7322 90 90	--- Parts of air heaters and hot air distributors	kg.	16%
7323	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL		
7323 10 00	- Iron or steel wool; pot scourers and scouring or	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	polishing pads, gloves and the like		
	- Other :		
7323 91	-- Of cast iron, not enamelled :		
7323 91 10	--- Pans	kg.	16%
7323 91 90	--- Other	kg.	16%
7323 92 00	-- Of cast iron, enamelled	kg.	16%
7323 93	-- Of stainless steel :		
7323 93 10	--- Pressure cookers	kg.	16%
7323 93 90	--- Other	kg.	16%
7323 94	-- Of iron (other than cast iron) or steel, enamelled :		
7323 94 10	--- Ghamellas	kg.	16%
7323 94 20	--- Utensils	kg.	16%
7323 94 90	--- Other	kg.	16%
7323 99	-- Other :		
7323 99 10	--- Utensils of galvanised iron	kg.	16%
7323 99 20	--- Other utensils	kg.	16%
7323 99 90	--- Other	kg.	16%
7324	SANITARYWARE AND PARTS THEREOF, OF IRON OR STEEL		
7324 10 00	- Sinks and washbasins, of stainless steel	kg.	16%
	- Baths :		
7324 21 00	-- Of cast iron, whether or not enamelled	kg.	16%
7324 29 00	-- Other	kg.	16%
7324 90 00	- Other, including parts	kg.	16%
7325	OTHER CAST ARTICLES OF IRON OR STEEL		
7325 10 00	- Of non-malleable cast iron	kg.	16%
	- Other :		
7325 91 00	-- Grinding balls and similar articles for mills	kg.	16%
7325 99	-- Other :		
7325 99 10	--- Of iron	kg.	16%
7325 99 20	--- Of alloy steel	kg.	16%
7325 99 30	--- Of stainless steel	kg.	16%
	--- Other :		
7325 99 91	---- Rudders for ships or boats	kg.	16%
7325 99 92	---- Drain covers	kg.	16%
7325 99 93	---- Plates and frames for sewage water or similar system	kg.	16%
7325 99 99	---- Other	kg.	16%
7326	OTHER ARTICLES OF IRON OR STEEL		
	- Forged or stamped, but not further worked :		
7326 11 00	-- Grinding balls and similar articles for mills	kg.	16%
7326 19	-- Other :		
7326 19 10	--- For automobiles and earth moving equipments	kg.	16%
7326 19 90	--- Other	kg.	16%
7326 20	- Articles of iron or steel wire :		
7326 20 10	--- Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws	kg.	16%
7326 20 90	--- Other	kg.	16%
7326 90	- Other :		
7326 90 10	--- Belt lacing of steel	kg.	16%
7326 90 20	--- Belt fasteners for machinery belts	kg.	16%
7326 90 30	--- Drain covers, plates, and frames for sewages, water or similar system	kg.	16%
7326 90 40	--- Enamelled iron ware	kg.	16%
7326 90 50	--- Grinding media balls and cypebs	kg.	16%
7326 90 60	--- Manufactures of stainless steel	kg.	16%
7326 90 70	--- Articles of clad metal	kg.	16%
7326 90 80	--- Parts of ships, floating structure and vessels (excluding hull, propellers and paddle-wheels)	kg.	16%
	--- Other :		
7326 90 91	---- Shanks	kg.	16%
7326 90 99	---- Other	kg.	16%

## CHAPTER 74

*Copper and articles thereof*

## NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

*(a) Refined copper*

Metal containing at least 99.85 per cent. by weight of copper; or

Metal containing at least 97.5 per cent. by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following Table :

TABLE – OTHER ELEMENTS

	Element	Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1.0
Zr	Zirconium	0.3
Other elements *, each		0.3

\* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

*(b) Copper alloys*

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that :

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing Table; or
- (ii) the total content by weight of such other elements exceeds 2.5 per cent.

*(c) Master alloys*

Alloys containing with other elements more than 10 per cent. by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 per cent. by weight of phosphorous



falls in heading 2848.

(d) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403.

(e) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading 7414, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(g) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading 7403), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- (i) of a rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- (ii) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 7409 and 7410 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) *Tubes and Pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

2. In relation to products of heading 7411, the process of drawing or redrawing shall amount to 'manufacture'.

SUB-HEADING NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(a) *Copper-zinc base alloys (brasses)*

Alloys of copper and zinc, with or without other elements. When other elements are present:

- (i) zinc predominates by weight over each of such other elements;
- (ii) any nickel content by weight is less than 5%. [see copper-nickel-zinc alloys (nickel silvers)]; and
- (iii) any tin content by weight is less than 3%. [see copper-tin alloys (bronzes)].

(b) *Copper-tin base alloys (bronzes)*

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) *Copper-nickel-zinc base alloys (nickel silvers)*

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight [see copper-zinc alloys (brasses)].

(d) *Copper-nickel base alloys*

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7401	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)		
7401 10 00	- Copper mattes	kg.	16%
7401 20 00	- Cement copper (precipitated copper)	kg.	16%
7402	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING		
7402 00	- Unrefined copper; copper anodes for electrolytic refining :		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7402 00 10 ---	Blister copper	kg.	16%
7402 00 90 ---	Other	kg.	16%
7403	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT		
	- <i>Refined copper :</i>		
7403 11 00 --	Cathodes and sections of cathodes	kg.	16%
7403 12 00 --	Wire-bars	kg.	16%
7403 13 00 --	Billets	kg.	16%
7403 19 00 --	Other	kg.	16%
	- <i>Copper alloys :</i>		
7403 21 00 --	Copper-zinc base alloys (brass)	kg.	16%
7403 22 --	Copper-tin base alloys (bronze) :		
7403 22 10 ---	Phosphor bronze	kg.	16%
7403 22 90 ---	Other	kg.	16%
7403 23 --	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) :		
7403 23 10 ---	Copper-nickel base alloys (cupro-nickel)	kg.	16%
7403 23 20 ---	Copper-nickel-zinc base alloys (nickel silver)	kg.	16%
7403 29 00 --	Other copper alloys (other than master alloys of heading 7405)	kg.	16%
7404	COPPER WASTE AND SCRAP		
7404 00	- <i>Copper waste and scrap:</i>		
	--- <i>Of copper :</i>		
7404 00 11 ----	Empty or discharged cartridges of all bores and sizes	kg.	16%
7404 00 12 ----	Copper scrap, namely the following : copper wire scrap covered by ISRI code words 'Barley', 'Berry' and 'Birch'; heavy copper scrap covered by ISRI code word 'Candy'; unalloyed copper scrap covered by ISRI code word 'Cliff'; copper wire nodules scrap covered by ISRI code words 'Clove', 'Cobra' and 'Cocoa'; light copper scrap covered by ISRI code word 'Dream'; muntz metal tubes covered by ISRI code word 'Palms'	kg.	16%
7404 00 19 ----	Other	kg.	16%
	--- <i>Of copper alloys :</i>		
7404 00 21 ----	Empty or discharged cartridges of all bores and sizes	kg.	16%
7404 00 22 ----	Brass scrap, namely the following : refinery brass scrap covered by ISRI code word 'Drink'; composition of red brass scrap covered by ISRI code word 'Ebony'; red brass composition turnings scrap covered by ISRI code word 'Enerv'; genuine babbitt-lined brass bushings scrap covered by ISRI code word 'Elder'; machinery or hard brass solids scrap covered by ISRI code word 'Engel'; machinery or hand brass solids scrap covered by ISRI code word 'Erin'; cocks and faucets scrap covered by ISRI code word 'Grape'; yellow brass scrap covered by ISRI code word 'Honey';	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	yellow brass castings covered by ISRI code word 'Ivory';		
	new brass clippings covered by ISRI code word 'Label';		
	yellow brass primer covered by ISRI code word 'Lark';		
	brass pipe covered by ISRI code word 'Melon';		
	yellow brass rod turnings covered by ISRI code word 'Night';		
	new yellow brass rod ends covered by ISRI code word 'Noble';		
	yellow brass turnings covered by ISRI code word 'Normad';		
	mixed unsweated auto radiators covered by ISRI code word 'Ocean';		
	admiralty brass condenser tubes covered by ISRI code word 'Pales';		
	aluminium brass condenser tubes covered by ISRI code word 'Pallu';		
	manganese bronze solids covered by ISRI code word 'Parch'		
7404 00 29 ----	Other	kg.	16%
7405 00 00	MASTER ALLOYS OF COPPER	kg.	16%
7406	COPPER POWDERS AND FLAKES		
7406 10 00 -	Powders of non-lamellar structure	kg.	16%
7406 20 00 -	Powders of lamellar structure; flakes	kg.	16%
7407	COPPER BARS, RODS AND PROFILES		
7407 10	- <i>Of refined copper :</i>		
7407 10 10 ---	Electrolytic copper rods or black copper rods	kg.	16%
7407 10 20 ---	Other copper rods	kg.	16%
7407 10 30 ---	Copper bars (excluding hollow bars)	kg.	16%
7407 10 40 ---	Hollow bars of copper	kg.	16%
	- <i>Profiles :</i>		
7407 10 51 ----	Hollow profiles	kg.	16%
7407 10 59 ----	Other	kg.	16%
7407 10 90 ---	Other	kg.	16%
	- <i>Of copper alloys :</i>		
7407 21	-- <i>Of copper-zinc base alloys (brass) :</i>		
7407 21 10 ---	Bars	kg.	16%
7407 21 20 ---	Rods	kg.	16%
7407 21 30 ---	Hollow bars	kg.	16%
7407 21 90 ---	Other	kg.	16%
7407 22	-- <i>Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) :</i>		
7407 22 10 ---	Hollow bars	kg.	16%
7407 22 20 ---	Bars and rods	kg.	16%
7407 29	-- <i>Other :</i>		
7407 29 10 ---	Rods of bronze and similar alloys	kg.	16%
	- <i>Profiles :</i>		
7407 29 21 ----	Hollow	kg.	16%
7407 29 29 ----	Other	kg.	16%
7407 29 90 ---	Other	kg.	16%
7408	COPPER WIRE		
	- <i>Of refined copper :</i>		
7408 11	-- <i>Of which the maximum cross-sectional dimension exceeds 6 mm :</i>		
7408 11 10 ---	Copper weld wire	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7408 11 90	--- Other	kg.	16%
7408 19	-- Other :		
7408 19 10	--- Copper weld wire	kg.	16%
7408 19 20	--- Welding wire	kg.	16%
7408 19 90	--- Other	kg.	16%
	- <i>Of copper alloys :</i>		
7408 21	-- <i>Of copper-zinc base alloys (brass) :</i>		
7408 21 10	--- Of which the maximum cross-sectional dimension exceeds 6 mm	kg.	16%
7408 21 90	--- Other	kg.	16%
7408 22	-- <i>Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) :</i>		
7408 22 10	--- Silver plated flattened wire of copper (lametta)	kg.	16%
7408 22 20	--- Other of which the maximum cross-sectional dimension exceeds 6 mm	kg.	16%
7408 22 90	--- Other	kg.	16%
7408 29	-- Other :		
7408 29 10	--- Wire of bronze and similar alloys	kg.	16%
7408 29 90	--- Other	kg.	16%
7409	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 MM		
	- <i>Of refined copper :</i>		
7409 11 00	-- In coils	kg.	16%
7409 19 00	-- Other	kg.	16%
	- <i>Of copper-zinc base alloys (brass) :</i>		
7409 21 00	-- In coils	kg.	16%
7409 29 00	-- Other	kg.	16%
	- <i>Of copper-tin base alloys (bronze) :</i>		
7409 31 00	-- In coils	kg.	16%
7409 39 00	-- Other	kg.	16%
7409 40 00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg.	16%
7409 90 00	- Of other copper alloys	kg.	16%
7410	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 MM		
	- <i>Not backed :</i>		
7410 11 00	-- Of refined copper	kg.	16%
7410 12 00	-- Of copper alloys	kg.	16%
	- <i>Backed :</i>		
7410 21 00	-- Of refined copper	kg.	16%
7410 22 00	-- Of copper alloys	kg.	16%
7411	COPPER TUBES AND PIPES		
7411 10 00	- Of refined copper	kg.	16%
	- <i>Of copper alloys :</i>		
7411 21 00	-- Of copper-zinc base alloys (brass)	kg.	16%
7411 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg.	16%
7411 29 00	-- Other	kg.	16%
7412	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
7412 10 00	- Of refined copper	kg.	16%
7412 20	- <i>Of copper alloys :</i>		
	--- Brass :		
7412 20 11	---- Tube-well strainer	kg.	16%
7412 20 12	---- Hose connectors	kg.	16%
7412 20 19	---- Other	kg.	16%
7412 20 90	---- Fittings of bronze or other alloys of copper	kg.	16%
7413 00 00	STRANDED WIRE, CABLES, PLATED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	kg.	16%
7414	CLOTH (INCLUDING ENDLESS BANDS), GRILL AND NETTING, OF COPPER WIRE, EXPANDED METAL OF COPPER		
7414 20	- <i>Cloth :</i>		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7414 20 10	--- Endless bands, for machinery	kg.	16%
7414 20 90	--- Other	kg.	16%
7414 90	- <i>Other :</i>		
7414 90 10	--- Wire gauze and netting	kg.	16%
7414 90 20	--- Expanded metal of copper and copper alloys	kg.	16%
7414 90 90	--- Other	kg.	16%
7415	NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING 8305) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER		
7415 10 00	- Nails and tacks, drawing pins, staples and similar articles	kg.	16%
	- <i>Other articles, not threaded :</i>		
7415 21 00	-- Washers (including spring washers)	kg.	16%
7415 29 00	-- Other	kg.	16%
	- <i>Other threaded articles :</i>		
7415 33	-- <i>Screws; bolts and nuts :</i>		
7415 33 10	--- Screws for wood	kg.	16%
7415 33 90	--- Other	kg.	16%
7415 39	-- <i>Other :</i>		
7415 39 10	--- Rivets (excluding tubular or bifurcated)	kg.	16%
7415 39 90	--- Other	kg.	16%
7416 00 00	COPPER SPRINGS	kg.	16%
7417	COOKING OR HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NON-ELECTRIC, AND PARTS THEREOF, OF COPPER		
7417 00	- <i>Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper :</i>		
	--- <i>Stove :</i>		
7417 00 11	---- Oil pressure stove	kg.	16%
7417 00 19	---- Other	kg.	16%
7417 00 20	--- Other cooking and heating apparatus	kg.	16%
	--- <i>Parts :</i>		
7417 00 91	---- Burners	kg.	16%
7417 00 92	---- Other parts of stove	kg.	16%
7417 00 99	---- Other	kg.	16%
7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER		
	- <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :</i>		
7418 11 00	-- Pot scourers and scouring or polishing pads, gloves and the like	kg.	16%
7418 19	-- <i>Other:</i>		
7418 19 10	--- E.P.N.S. ware	kg.	16%
	--- <i>Utensils:</i>		
7418 19 21	---- Of brass	kg.	16%
7418 19 22	---- Of copper	kg.	16%
7418 19 29	---- Of other copper alloys	kg.	16%
7418 19 30	--- Other table, kitchen or other household articles	kg.	16%
7418 19 90	--- Parts	kg.	16%
7418 20	- <i>Sanitaryware and parts thereof :</i>		
7418 20 10	--- Sanitaryware	kg.	16%
7418 20 20	--- Parts of sanitaryware	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7419	OTHER ARTICLES OF COPPER		
7419 10	- Chain and parts thereof :		
7419 10 10	--- Chain	kg.	16%
	--- Parts :		
7419 10 21	---- Of copper chains	kg.	16%
7419 10 29	---- Other	kg.	16%
	- Other :		
7419 91 00	-- Cast, moulded, stamped or forged, but not further worked	kg.	16%
7419 99	-- Other :		
7419 99 10	--- Reservoirs, tanks, vats and similar containers of a capacity above 300 l	kg.	16%
7419 99 20	--- Articles of copper alloys electro-plated with nickel-silver	kg.	16%
7419 99 30	--- Articles of brass	kg.	16%
7419 99 40	--- Copper worked articles	kg.	16%
7419 99 90	--- Other articles of copper	kg.	16%

## CHAPTER 75

*Nickel and articles thereof*

## NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them:

*(a) Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

*(b) Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

*(c) Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

*(d) Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading 7502), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(ii) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7506 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) *Nickel, not alloyed*

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

(i) the cobalt content by weight does not exceed 1.5%; and

(ii) the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE – OTHER ELEMENTS

Elements		Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(b) *Nickel alloys*

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

(i) the content by weight of cobalt exceeds 1.5%,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing Table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Clause (c) of Note of this Chapter, for the purposes of sub-heading 7508 10, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7501	NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY		
7501 10 00	- Nickel mattes	kg.	16%
7501 20 00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg.	16%
7502	UNWROUGHT NICKEL		
7502 10 00	- Nickel, not alloyed	kg.	16%
7502 20	- Nickel alloys :		
7502 20 10	--- Cupro-nickel containing more than 40% by weight of nickel	kg.	16%
7502 20 20	--- Monel metal including 'K' monel	kg.	16%
7502 20 30	--- Nickel alloys containing more than 40% by weight of nickel	kg.	16%
7502 20 40	--- Nickel alloys containing more than 10 % but not more than 40 % by weight of nickel	kg.	16%
7502 20 90	--- Other	kg.	16%
7503	NICKEL WASTE AND SCRAP		
7503 00	- Nickel waste and scrap :		
7503 00 10	--- Nickel scrap, namely the following : new nickel scrap covered by ISRI code word 'Aroma'; old nickel scrap covered by ISRI code word 'Burly'; new cupro nickel clips and solids covered by ISRI code word 'Dandy'; cupro nickel solids covered by ISRI code word 'Daunt'; soldered cupro-nickel solids covered by ISRI code word 'Delta'; cupro nickel spinings, turnings, borings covered by ISRI code word 'Decoy'; miscellaneous nickel-copper and nickel-copper iron covered by ISRI code word 'Depth'; mixed new nickel silver clippings covered by ISRI code word 'Maize'; mixed new nickel silver clippings covered by ISRI code word 'Major'; new segregated nickel silver clippings covered by ISRI code word 'Malar'; old nickel silver covered by ISRI code word 'Malic'; nickel silver castings covered by ISRI code word 'Naggy'; nickel silver turnings covered by ISRI code word 'Niece'; new R-monel clippings solids covered by ISRI code word 'Hitch'; new mixed monel solids and clippings covered by ISRI code word 'House'; old monel sheet and solids covered by ISRI code word 'Ideal'; k-monel solids covered by ISRI code word 'Indian'; soldered monel sheet and solids covered by ISRI code word 'Junto'; monel castings covered by ISRI code word 'Lemon'; monel turnings covered by ISRI code word 'Lemur'; nickel scrap obtained by breaking up of ships, boats and other floating structures	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7503 00 90 ---	Other	kg.	16%
7504 00 00	NICKEL POWDERS AND FLAKES	kg.	16%
7505	NICKEL BARS, RODS, PROFILES AND WIRE		
-	Bars, rods and profiles :		
7505 11	Of nickel, not alloyed :		
7505 11 10 ---	Hollow bars	kg.	16%
7505 11 20 ---	Other bars; rods and profiles	kg.	16%
7505 12	Of nickel alloys :		
7505 12 10 ---	Hollow bars	kg.	16%
7505 12 20 ---	Other bars; rods and profiles	kg.	16%
-	Wire :		
7505 21 00 --	Of nickel, not alloyed	kg.	16%
7505 22 00 --	Of nickel alloys	kg.	16%
7506	NICKEL PLATES, SHEETS, STRIP AND FOIL		
7506 10 00 -	Of nickel, not alloyed	kg.	16%
7506 20 00 -	Of nickel alloys	kg.	16%
7507	NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
-	Tubes and pipes :		
7507 11 00 --	Of nickel, not alloyed	kg.	16%
7507 12 00 --	Of nickel alloys	kg.	16%
7507 20 00 -	Tube or pipe fittings	kg.	16%
7508	OTHER ARTICLES OF NICKEL		
7508 10 00 -	Cloth, grill and netting, of nickel wire	kg.	16%
7508 90	Other :		
7508 90 10 ---	Electroplating anodes of nickel	kg.	16%
7508 90 20 ---	Blanks ordinarily used for manufacturing tubes and pipes of nickel	kg.	16%
7508 90 30 ---	Nickel screen	kg.	16%
7508 90 90 ---	Other articles of nickel and nickel alloy	kg.	16%

## CHAPTER 76

*Aluminium and articles thereof*

## NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them:

*(a) Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

*(b) Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

*(c) Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

*(d) Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading 7601), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;



(ii) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 7606 and 7607 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygonals, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) *Aluminium, not alloyed*

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE – OTHER ELEMENTS

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements <sup>(1)</sup> , each	0.1 <sup>(2)</sup>

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn  
 (2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) *Aluminium alloys*

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing Table; or

(ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Clause (c) of Note of this Chapter, for the purposes of sub-heading 7616 91, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7601	UNWROUGHT ALUMINIUM		
7601 10	- <i>Aluminium, not alloyed :</i>		
7601 10 10	--- Ingots	kg.	16%
7601 10 20	--- Billets	kg.	16%
7601 10 30	--- Wire bars	kg.	16%
7601 10 40	--- Wire rods	kg.	16%
7601 10 90	--- Other	kg.	16%
7601 20	- <i>Aluminium alloys :</i>		
7601 20 10	--- Ingots	kg.	16%
7601 20 20	--- Billets	kg.	16%
7601 20 30	--- Wire bars	kg.	16%
7601 20 40	--- Wire rods	kg.	16%
7601 20 90	--- Other	kg.	16%
7602	ALUMINIUM WASTE AND SCRAP		
7602 00	- <i>Aluminium waste and scrap :</i>		
7602 00 10	--- Aluminium scrap, namely the following : clean aluminium lithographic sheets covered by ISRI code word 'Tablet'; new, clean aluminium lithographic sheets covered by ISRI code word 'Tabloid'; mixed low copper aluminium clippings and solids covered by ISRI code word 'Taboo'; clean mixed old alloy sheet aluminium covered by ISRI code word 'Taint'/'Tabor'; new aluminium can stock covered by ISRI code word 'Take'; old can stock covered by ISRI code word 'Talap'; shredded aluminium used beverages can (U) scrap covered by ISRI code word 'Talcrod'; densified aluminium used beverages can (UBC) scrap covered by ISRI code word 'Taldack'; baled aluminium used beverage can (UBC) scrap covered by ISRI code word 'Taldon'; briquetted aluminium used beverage can (UBC) scrap covered by ISRI code word 'Taldork'; painted siding covered by ISRI code word 'Tale'; coated scrap covered by ISRI code word 'Talent'; aluminium scrap radiators covered by ISRI code word 'Talk'; E.C. aluminium nodules covered by ISRI code word 'Tall'; new pure aluminium wire and cable covered by ISRI code word 'Talon'; new mixed aluminium wire and cable covered by ISRI code word 'Tanri'; Old pure aluminium wire and cable covered by ISRI code word 'Taste'; old mixed aluminium wire and cable covered by ISRI code word 'Tassel'; aluminium pistons covered by ISRI code word 'Tarry'; segregated aluminium borings and turnings covered by ISRI code word 'Teens'; mixed aluminium castings covered by ISRI code word 'Telic'; mixed aluminium castings covered by ISRI code word 'Tense'; wrecked airplane sheet aluminium covered by ISRI code word 'Tepid'; new aluminium foil covered by ISRI code word 'Terse';	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	old aluminium foil covered by ISRI code word 'Testy';		
	aluminium grindings covered by ISRI code word 'Thigh';		
	sweated aluminium covered by ISRI code word 'Throb';		
	segregated new aluminium alloy clippings and solids covered by ISRI code word 'Tooth';		
	mixed new aluminium alloy clippings and solids covered by ISRI code word 'Tough';		
	segregated new aluminium castings, forgings and extrusions covered by ISRI code word 'Tread';		
	aluminium auto castings covered by ISRI code word 'Trump';		
	insulated aluminium wire scrap covered by ISRI code word 'Twang';		
	aluminium airplane castings covered by ISRI code word 'Twist';		
	fragmentizer aluminium scrap (from automobile shredder) covered by ISRI code word 'Twitch'		
7602 00 90	--- Other waste and scrap	kg.	16%
7603	ALUMINIUM POWDERS AND FLAKES		
7603 10	- <i>Powders of non-lamellar structure :</i>		
7603 10 10	--- Aluminium powder for thermit process	kg.	16%
7603 10 90	--- Other	kg.	16%
7603 20 00	- <i>Powders of lamellar structure; flakes</i>	kg.	16%
7604	ALUMINIUM BARS, RODS AND PROFILES		
7604 10	- <i>Of aluminium, not alloyed :</i>		
7604 10 10	--- Wire rods	kg.	16%
7604 10 20	--- Bars and rods, other than wire rods	kg.	16%
	--- <i>Profiles :</i>		
7604 10 31	---- Hollow	kg.	16%
7604 10 39	---- Other	kg.	16%
	- <i>Of aluminium alloys :</i>		
7604 21 00	-- Hollow profiles	kg.	16%
7604 29	-- <i>Other :</i>		
7604 29 10	--- Hard drawn bare aluminium conductors steel re-inforced (A.C.S.R.)	kg.	16%
7604 29 20	--- Wire rods	kg.	16%
7604 29 30	--- Bars and rods, other than wire rods	kg.	16%
7604 29 90	--- Other	kg.	16%
7605	ALUMINIUM WIRE		
	- <i>Of aluminium, not alloyed :</i>		
7605 11 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg.	16%
7605 19	-- <i>Other :</i>		
7605 19 10	--- Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	kg.	16%
	--- <i>Other :</i>		
7605 19 91	---- Hard drawn bare-solid	kg.	16%
7605 19 99	---- Other	kg.	16%
	- <i>Of aluminium alloys :</i>		
7605 21 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg.	16%
7605 29	-- <i>Other :</i>		
7605 29 10	--- Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	kg.	16%
7605 29 90	--- Other	kg.	16%
7606	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 mm		
	- <i>Rectangular (including square) :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7606 11	-- <i>Of aluminium, not alloyed :</i>		
7606 11 10	--- Electrolytic plates or sheets	kg.	16%
7606 11 90	--- Other	kg.	16%
7606 12 00	-- <i>Of aluminium alloys</i>	kg.	16%
	--- <i>Other :</i>		
7606 91	-- <i>Of aluminium, not alloyed :</i>		
7606 91 10	--- Circles	kg.	16%
7606 91 20	--- Electrolytic plates or sheets	kg.	16%
7606 91 90	--- Other	kg.	16%
7606 92	-- <i>Of aluminium alloys :</i>		
7606 92 10	--- Circles	kg.	16%
7606 92 90	--- Other	kg.	16%
7607	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM		
	- <i>Not backed :</i>		
7607 11	-- <i>Rolled but not further worked :</i>		
7607 11 10	--- Ordinarily used for tea chest lining	kg.	16%
7607 11 90	--- Other	kg.	16%
7607 19	-- <i>Other :</i>		
7607 19 10	--- Ordinarily used for tea chest lining	kg.	16%
	--- <i>Other :</i>		
7607 19 91	---- Plain	kg.	16%
7607 19 92	---- Embossed	kg.	16%
7607 19 93	---- Perforated or cut-to-shape	kg.	16%
7607 19 94	---- Coated	kg.	16%
7607 19 95	---- Printed	kg.	16%
7607 19 99	---- Other	kg.	16%
7607 20	- <i>Backed :</i>		
7607 20 10	--- Ordinarily used for tea chest lining	kg.	16%
7607 20 90	--- Other	kg.	16%
7608	ALUMINIUM TUBES AND PIPE		
7608 10 00	- <i>Of aluminium, not alloyed</i>	kg.	16%
7608 20 00	- <i>Of aluminium alloys</i>	kg.	16%
7609 00 00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	kg.	16%
7610	ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES		
7610 10 00	- Doors, windows and their frames and thresholds for doors	kg.	16%
	- <i>Other :</i>		
7610 90	- <i>Structures</i>	kg.	16%
7610 90 10	--- Parts of structures, not elsewhere specified	kg.	16%
7610 90 20	--- Aluminium plates, rods, profiles, tubes and the like, prepared for use in structure	kg.	16%
7610 90 90	--- Other	kg.	16%
7611 00 00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	kg.	16%
7612	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS); OF A CAPACITY NOT EXCEEDING 300 l, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7612 10	- Collapsible tubular containers :		
7612 10 10	--- Plain	kg.	16%
7612 10 20	--- Lacquered	kg.	16%
7612 10 30	--- Printed	kg.	16%
7912 10 90	--- Other	kg.	16%
7612 90	- Other :		
7612 90 10	--- Plain	kg.	16%
7612 90 20	--- Lacquered	kg.	16%
7612 90 30	--- Printed	kg.	16%
7612 90 90	--- Other	kg.	16%
7613	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS		
7613 00	- Aluminium containers for compressed or liquefied gas :		
	--- Low pressure cylinders :		
7613 00 11	---- Plain	kg.	16%
7613 00 12	---- Lacquered	kg.	16%
7613 00 13	---- Printed	kg.	16%
7613 00 19	---- Other	kg.	16%
	--- High pressure cylinders :		
7613 00 21	---- Plain	kg.	16%
7613 00 22	---- Lacquered	kg.	16%
7613 00 23	---- Printed	kg.	16%
7613 00 29	---- Other	kg.	16%
	--- Other :		
7613 00 91	---- Plain	kg.	16%
7613 00 92	---- Lacquered	kg.	16%
7613 00 93	---- Printed	kg.	16%
7613 00 99	---- Other	kg.	16%
7614	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED		
7614 10 00	- With steel core	kg.	16%
7614 90 00	- Other	kg.	16%
7615	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM		
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :		
7615 11 00	-- Pot scourers and scouring or polishing pads, gloves and the like	kg.	16%
7615 19	-- Other :		
7615 19 10	--- Pressure cookers	kg.	16%
7615 19 20	--- Non-stick utensils	kg.	16%
7615 19 30	--- Solar collectors and parts thereof	kg.	16%
7615 19 40	--- Other table and kitchenware	kg.	16%
7615 19 90	--- Other	kg.	16%
7615 20	- Sanitary ware and parts thereof :		
7615 20 10	--- Sanitary ware of aluminium and aluminium alloys for indoor use	kg.	16%
7615 20 20	--- Parts	kg.	16%
7615 20 90	--- Other	kg.	16%
7616	OTHER ARTICLES OF ALUMINIUM		
7616 10 00	- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotter-pins, washers and similar articles	kg.	16%
	- Other :		
7616 91 00	-- Cloth, grill, netting and fencing, of aluminium wire	kg.	16%
7616 99	-- Other :		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7616 99 10 ---	Expanded metal of aluminium and aluminium alloys	kg.	16%
7616 99 20 ---	Chains	kg.	16%
7616 99 30 ---	Bobbins	kg.	16%
7616 99 90 ---	Other	kg.	16%



CHAPTER 77

*(Reserved for possible future use)*

## CHAPTER 78

*Lead and articles thereof*

## NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them:

*(a) Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

*(b) Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

*(c) Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

*(d) Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading 7801), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two being straight, of equal length and parallel) of a uniform thickness, which are:

(i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(ii) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7804, applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTE

In this Chapter, the expression "refined lead" means metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE - OTHER ELEMENTS

Element		Limiting content % by weight	
Ag	Silver	0.02	
As	Arsenic	0.005	
Bi	Bismuth	0.05	
Ca	Calcium	0.002	
Cd	Cadmium	0.002	
Cu	Copper	0.08	
Fe	Iron	0.002	
S	Sulphur	0.002	
Sb	Antimony	0.005	
Sn	Tin	0.005	
Zn	Zinc	0.002	
Other (for example Te), each		0.001	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7801	UNWROUGHT LEAD		
7801 10 00	- Refined lead	kg.	16%
	- Other:		
7801 91 00	-- Containing by weight antimony as the principal other element	kg.	16%
7801 99	-- Other:		
7801 99 10	--- Pig lead	kg.	16%
7801 99 20	--- Unrefined lead	kg.	16%
7801 99 30	--- Unrefined lead alloys	kg.	16%
7801 99 90	--- Other	kg.	16%
7802	LEAD WASTE AND SCRAP		
7802 00	- Lead waste and scrap:		
7802 00 10	--- Lead scrap, namely the following: - scrap lead-soft covered by ISRI code word	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	'Racks'; mixed hard or soft scrap lead covered by ISRI code word 'Radio'; lead covered copper cable covered by ISRI code word 'Relay'; wheel weights covered by ISRI code word 'Ropes'. mixed common babbit covered by ISRI code word 'Roses'.		
7802 00 90 ---	Other	kg.	16%
7803	LEAD BARS, RODS, PROFILES AND WIRE		
7803 00	- <i>Lead bars, rods, profiles and wire:</i>		
	--- <i>Bars and rods:</i>		
7803 00 11 ----	Hollow bars	kg.	16%
7803 00 19 ----	Other	kg.	16%
	--- <i>Profiles:</i>		
7803 00 21 ----	Hollow.	kg.	16%
7803 00 29 ----	Other	kg.	16%
7803 00 30 ---	Wire	kg.	16%
7804	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES		
	- <i>Plates, sheets, strip and foil:</i>		
7804 11	-- <i>Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm:</i>		
7804 11 10 ---	Sheets and strip	kg.	16%
7804 11 20 ---	Foil	kg.	16%
7804 19	-- <i>Other:</i>		
7804 19 10 ---	Plates	kg.	16%
7804 19 90 ---	Other	kg.	16%
7804 20 00 -	Powders and flakes	kg.	16%
7805	LEAD TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLING, ELBOWS, SLEEVES)		
7805 00	- <i>Lead tubes, pipes and tube or pipe fittings (for example, coupling, elbows, sleeves):</i>		
7805 00 10 ---	Tubes and pipes	kg.	16%
7805 00 20 ---	Tube or pipe fittings	kg.	16%
7806	OTHER ARTICLES OF LEAD		
7806 00	- <i>Other articles of lead:</i>		
7806 00 10 ---	Sanitary fixtures	kg.	16%
7806 00 20 ---	Indian lead seals	kg.	16%
7806 00 30 ---	Blanks	kg.	16%
7806 00 90 ---	Other	kg.	16%

## CHAPTER 79

*Zinc and articles thereof*

## NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them:

*(a) Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

*(b) Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

*(c) Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

*(d) Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading 7901), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two being straight, of equal length and parallel) of a uniform thickness, which are:

(i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(ii) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7905, applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) *Zinc, not alloyed*

Metal containing by weight at least 97.5% of zinc.

(b) *Zinc alloys*

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) *Zinc dust*

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7901	UNWROUGHT ZINC		
	- <i>Zinc, not alloyed</i> :		
7901 11 00	-- Containing by weight 99.99% or more of zinc	kg.	16%
7901 12 00	-- Containing by weight less than 99.99% of zinc	kg.	16%
7901 20	- <i>Zinc alloys</i> :		
7901 20 10	--- Mozak or alloys of zinc and aluminium containing not less than 94% by weight of zinc	kg.	16%
7901 20 90	--- Other	kg.	16%
7902	ZINC WASTE AND SCRAP		
7902 00	- <i>Zinc waste and scrap</i> :		
7902 00 10	--- Zinc scrap, namely the following : old zinc die cast scrap covered by ISRI code word 'Saves'; new zinc die cast scrap covered by ISRI code word 'Scabs'; new plated zinc die cast scrap covered by ISRI code word 'Scope'; zinc die cast automotive grills covered by ISRI code word 'Scoot'; Old scrap zinc covered by ISRI code word 'Score'; New zinc clippings covered by ISRI code word	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	'Screen'; zinc die cast slabs or pigs covered by ISRI code word 'Scull'; crushed clean sorted fragmentizers die cast scrap, as produced from automobile fragmentizers covered by ISRI code word 'Scribe'; Hot dip galvanizers slab zinc dross (batch process) covered by ISRI code word 'Scrub' (minimum 92% zinc) – free of skimmings; continuous line galvanizing slab zinc top dross covered by ISRI code word 'Seal' (minimum 90% zinc) – free of skimmings; continuous line galvanizing slab zinc bottom dross covered by ISRI code word 'Seam' (minimum 92% zinc) – free of skimmings; prime zinc die cast covered by ISRI code word 'Shelf' (85% zinc) – free from corrosion or oxidation		
7902 00 90	--- Other	kg.	16%
<b>7903</b>	<b>ZINC DUST, POWDERS AND FLAKES</b>		
7903 10 00	- Zinc dust	kg.	16%
7903 90 00	- Other	kg.	16%
<b>7904</b>	<b>ZINC BARS, RODS, PROFILES AND WIRE</b>		
7904 00	- <i>Zinc bars, rods, profiles and wire :</i>		
	--- <i>Bars and rods :</i>		
7904 00 11	---- Hollow bars	kg.	16%
7904 00 12	---- Rods, including wire rods	kg.	16%
7904 00 19	---- Other	kg.	16%
	--- <i>Profiles :</i>		
7904 00 21	---- Hollow	kg.	16%
7904 00 22	---- Angles, shapes and sections	kg.	16%
7904 00 29	---- Other	kg.	16%
7904 00 30	--- Wire	kg.	16%
<b>7905</b>	<b>ZINC PLATES, SHEETS, STRIP AND FOIL</b>		
7905 00	- <i>Zinc plates, sheets, strip and foil :</i>		
7905 00 10	--- Calots	kg.	16%
7905 00 20	--- Plates	kg.	16%
7905 00 30	--- Sheets, strip and circles	kg.	16%
7905 00 40	--- Foil	kg.	16%
<b>7906</b>	<b>ZINC TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)</b>		
7906 00	- <i>Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) :</i>		
7906 00 10	--- Tubes and pipes	kg.	16%
7906 00 20	--- Tube or pipe fittings	kg.	16%
<b>7907</b>	<b>OTHER ARTICLES OF ZINC</b>		
7907 00	- <i>Other articles of zinc :</i>		
7907 00 10	--- Sanitary fixtures	kg.	16%
7907 00 90	--- Other	kg.	16%

## CHAPTER 80

*Tin and articles thereof*

## NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading 8001), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(ii) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 8004 and 8005 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges)

and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) *Tin, not alloyed*

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following Table:

TABLE — OTHER ELEMENTS

	Element	Limiting content % by weight
Bi	BISMUTH	0.1
Cu	COPPER	0.4

(b) *Tin alloys*

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1%; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing Table.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8001	UNWROUGHT TIN		
8001 10	- <i>Tin, not alloyed :</i>		
8001 10 10	--- Blocks	kg.	16%
8001 10 90	--- Ingots, pigs, slabs and other primary forms of tin	kg.	16%
8001 20 00	- Tin alloys	kg.	16%
8002	TIN WASTE AND SCRAP		
8002 00	- <i>Tin waste and scrap :</i>		
8002 00 10	--- <i>Tin scrap, namely the following :</i>	kg.	16%
	block tin covered by ISRI code word 'Ranch';		
	high tin base babbitt covered by ISRI code word 'Raves';		
	pewter covered by ISRI code word 'Ranks'		
8002 00 90	--- Other	kg.	16%
8003	TIN BARS, RODS, PROFILES AND WIRE		
8003 00	- <i>Tin bars, rods, profiles and wire :</i>		
8003 00 10	--- Hollow bars	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8003 00 20 ---	Bars, other than hollow bars; rods	kg.	16%
8003 00 30 ---	Profiles	kg.	16%
8003 00 40 ---	Wire	kg.	16%
8004	TIN PLATES, SHEETS AND STRIP OF A THICKNESS EXCEEDING 0.2 MM		
8004 00	<i>Tin plates, sheets and strip, of a thickness exceeding 0.2 mm</i>		
8004 00 10 ---	Electrolytic plates and sheets	kg.	16%
8004 00 90 ---	Other	kg.	16%
8005 00 00	TIN FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM; TIN POWDERS AND FLAKES	kg.	16%
8006	TIN TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
8006 00	<i>Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</i>		
8006 00 10 ---	Tubes and pipes	kg.	16%
8006 00 20 ---	Tube or pipe fittings	kg.	16%
8007	OTHER ARTICLES OF TIN		
8007 00	<i>Other articles of tin :</i>		
8007 00 10 ---	Blanks	kg.	16%
8007 00 90 ---	Other	kg.	16%

## CHAPTER 81

*Other base metals; cermets; articles thereof*

## SUB-HEADING NOTE

Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>8101</b>	<b>TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP</b>		
8101 10 00	- Powders	kg.	16%
	- Other:		
8101 94 00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	kg.	16%
8101 95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil:		
8101 95 10	--- Hollow bars and rods	kg.	16%
8101 95 90	--- Other	kg.	16%
8101 96 00	-- Wire	kg.	16%
8101 97 00	-- Waste and scrap	kg.	16%
8101 99	-- Other:		
8101 99 10	--- Tungsten filament	kg.	16%
8101 99 90	--- Other	kg.	16%
<b>8102</b>	<b>MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP</b>		
8102 10 00	- Powders	kg.	16%
	- Other:		
8102 94 00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	kg.	16%
8102 95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil:		
8102 95 10	--- Hollow bars	kg.	16%
8102 95 90	--- Other	kg.	16%
8102 96 00	-- Wire	kg.	16%
8102 97 00	-- Waste and scrap	kg.	16%
8102 99 00	-- Other	kg.	16%
<b>8103</b>	<b>TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP</b>		
8103 20	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders:		
8103 20 10	--- Hollow bars	kg.	16%
8103 20 90	--- Other	kg.	16%
8103 30 00	- Waste and scrap	kg.	16%
8103 90 00	- Other	kg.	16%
<b>8104</b>	<b>MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP</b>		
	- Unwrought magnesium:		
8104 11 00	-- Containing at least 99.8% by weight of magnesium	kg.	16%
8104 19 00	-- Other	kg.	16%
8104 20	- Waste and scrap:		
8104 20 10	--- Magnesium scrap, namely the following: magnesium chips covered by ISRI code word 'Wafer'; magnesium scrap covered by ISRI code word 'Walnut'; magnesium engraver plates covered by ISRI code word 'Wine';	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	magnesium dock boards covered by ISRI code word 'Wood'; magnesium turnings covered by ISRI code word 'World'		
8104 20 90	--- Other	kg.	16%
8104 30	- <i>Raspings, turnings and granules, graded according to size; powders:</i>		
8104 30 10	--- Raspings, turnings and granules, graded according to size	kg.	16%
8104 30 29	--- Powders	kg.	16%
8104 90	- <i>Other:</i>		
8104 90 10	--- Other magnesium and magnesium base alloys, wrought	kg.	16%
8104 90 20	--- Flakes	kg.	16%
8104 90 30	--- Wire	kg.	16%
8104 90 90	--- Other	kg.	16%
8105	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8105 20	- <i>Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders:</i>		
8105 20 10	--- Cobalt mattes and other intermediate products of cobalt metallurgy	kg.	16%
8105 20 20	--- Cobalt unwrought	kg.	16%
8105 20 30	--- Powders	kg.	16%
8105 30 00	- Waste and scrap	kg.	16%
8105 90 00	- Other	kg.	16%
8106	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8106 00	- <i>Bismuth and articles thereof, including waste and scrap:</i>		
8106 00 10	--- Bismuth, unwrought	kg.	16%
8106 00 20	--- Waste and scrap of bismuth and bismuth alloys	kg.	16%
8106 00 30	--- Bismuth, wrought	kg.	16%
8106 00 90	--- Other	kg.	16%
8107	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8107 20 00	- Unwrought cadmium; powders	kg.	16%
8107 30 00	- Waste and scrap	kg.	16%
8107 90	- <i>Other:</i>		
8107 90 10	--- Cadmium, wrought	kg.	16%
8107 90 90	--- Other	kg.	16%
8108	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8108 20 00	- Unwrought titanium; powders	kg.	16%
8108 30 00	- Waste and scrap	kg.	16%
8108 90	- <i>Other:</i>		
8108 90 10	--- Titanium, wrought	kg.	16%
8108 90 90	--- Other	kg.	16%
8109	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8109 20 00	- Unwrought zirconium; powders	kg.	16%
8109 30 00	- Waste and scrap	kg.	16%
8109 90 00	- Other	kg.	16%
8110	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8110 10 00	- Unwrought antimony; powders	kg.	16%
8110 20 00	- Waste and scrap	kg.	16%
8110 90 00	- Other	kg.	16%
8111	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8111 00	- <i>Manganese and articles thereof, including waste and scrap:</i>		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8111 00 10	--- Unwrought manganese and manganese base alloys	kg.	16%
8111 00 20	--- Waste and scrap of manganese base alloys	kg.	16%
8111 00 30	--- Wrought manganese	kg.	16%
8111 00 90	--- Other	kg.	16%
8112	BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP		
	- <i>Beryllium:</i>		
8112 12 00	-- Unwrought; powders	kg.	16%
8112 13 00	-- Waste and scrap	kg.	16%
8112 19 00	-- Other	kg.	16%
	- <i>Chromium:</i>		
8112 21 00	-- Unwrought; powders	kg.	16%
8112 22 00	-- Waste and scrap	kg.	16%
8112 29 00	-- Other	kg.	16%
	- <i>Germanium:</i>		
8112 30 10	--- Unwrought	kg.	16%
8112 30 20	--- Waste and scrap	kg.	16%
8112 30 30	--- Wrought	kg.	16%
8112 30 90	--- Other	kg.	16%
	- <i>Vanadium:</i>		
8112 40 10	--- Unwrought	kg.	16%
8112 40 20	--- Waste and scrap	kg.	16%
8112 40 30	--- Wrought	kg.	16%
8112 40 90	--- Other	kg.	16%
	- <i>Thallium:</i>		
8112 51 00	-- Unwrought; powders	kg.	16%
8112 52 00	-- Waste and scrap	kg.	16%
8112 59 00	-- Other	kg.	16%
	- <i>Other:</i>		
8112 92 00	-- Unwrought; waste and scrap; powders	kg.	16%
8112 99 00	-- Other	kg.	16%
8113	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8113 00	- <i>Cermets and articles thereof, including waste and scrap:</i>		
8113 00 10	--- Unwrought cermets	kg.	16%
8113 00 20	--- Waste and scrap of cermets	kg.	16%
8113 00 30	--- Articles of cermets	kg.	16%
8113 00 90	--- Other	kg.	16%

## CHAPTER 82

*Tools, implements, cutlery, spoons and forks, of base metal;  
parts thereof of base metal*

## NOTES

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 8209, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

- (a) base metal;
- (b) metal carbides or cermets;
- (c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
- (d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 8466). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 8510.

3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8215 are to be classified in heading 8215.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8201	HAND-TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES, AXES, BILL HOOKS AND SIMILAR HEWING TOOLS, SECATEURS AND PRUNERS OF ANY KIND, SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY		
8201 10 00	- Spades and shovels	kg	16%
8201 20 00	- Forks	kg	16%
8201 30 00	- Mattocks, picks, hoes and rakes	kg	16%
8201 40 00	- Axes, bill hooks and similar hewing tools	kg	16%
8201 50 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	kg	16%
8201 60 00	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg	16%
8201 90 00	- Other hand tools of a kind used in agriculture, horticulture or forestry	kg	16%
8202	HAND SAWS, BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES)		
8202 10	- Hand saws		
8202 10 10	--- Metal working hand saws	kg	16%
8202 10 20	--- Wood working and similar hand saws	kg	16%
8202 10 90	--- Other	kg	16%
8202 20 00	- Band saw blades	kg	16%
	- Circular saw blades (including slitting or slotting saw blades)		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8202 31 00	-- With working part of steel	kg.	16%
8202 39 00	-- Other, including parts	kg.	16%
8202 40 00	- Chain saw blades	kg.	16%
	- <i>Other saw blades:</i>		
8202 91	-- <i>Straight saw blades, for working metal:</i>		
8202 91 10	--- Machine operated	kg.	16%
8202 91 20	--- Hand operated	kg.	16%
8202 99	-- <i>Other:</i>		
8202 99 10	--- Hacksaw frames	kg.	16%
8202 99 90	--- Other	kg.	16%
8203	FILES, RASPS, FLERS (INCLUDING CUTTING FLERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS		
8203 10 00	- Files, rasps and similar tools	kg.	16%
8203 20 00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg.	16%
8203 30 00	- Metal cutting shears and similar tools	kg.	16%
8203 40	- <i>Pipe-cutters, bolt croppers, perforating punches and similar tools:</i>		
8203 40 10	--- Perforating punches and pipe cutters	kg.	16%
8203 40 90	--- Other	kg.	16%
8204	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES		
	- <i>Hand-operated spanners and wrenches:</i>		
8204 11	-- <i>Non-adjustable:</i>		
8204 11 10	--- Spanners	kg.	16%
8204 11 20	--- Wrenches	kg.	16%
8204 12	-- <i>Adjustable:</i>		
8204 12 10	--- Spanners	kg.	16%
8204 12 20	--- Wrenches	kg.	16%
8204 20 00	- Interchangeable spanner sockets, with or without handles	kg.	16%
8205	HAND TOOLS (INCLUDING GLAZERS' DIAMONDS), NOT OTHERWISE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS		
8205 10 00	- Drilling, threading or tapping tools	kg.	16%
8205 20 00	- Hammers and sledge hammers	kg.	16%
8205 30 00	- Planes, chisels, gouges and similar cutting tools for working wood	kg.	16%
8205 40 00	- Screwdrivers	kg.	16%
	- <i>Other hand tools (including glaziers' diamonds):</i>		
8205 51	-- <i>Household tools:</i>		
8205 51 10	--- Can or cork openers	kg.	16%
8205 51 90	--- Other	kg.	16%
8205 59	-- <i>Other:</i>		
8205 59 10	--- Grease guns (excluding compressed air type)	kg.	16%
8205 59 20	--- Metal working hand tools	kg.	16%
8205 59 30	--- Hand tools for specified uses, such as watch making tools, goldsmith tools	kg.	16%
8205 59 90	--- Other	kg.	16%
8205 60 00	- Blow lamps	kg.	16%
8205 70 00	- Vices, clamps and the like	kg.	16%
8205 80	- <i>Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks:</i>		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8205 80 10	--- Anvils and portable forges	kg.	16%
8205 80 20	--- Grinding wheels with frame, hand or pedal-operated	kg.	16%
8205 90 00	- Sets of articles of two or more of the foregoing sub-headings	kg.	16%
8206	TOOLS OF TWO OR MORE OF THE HEADINGS 8202 TO 8205, PUT UP IN SETS FOR RETAIL SALE		
8206 00	- Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale.		
8206 00 10	--- Garage tools in sets	kg.	16%
8206 00 90	--- Other	kg.	16%
8207	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS		
	- Rock drilling or earth boring tools:		
8207 13 00	--- With working part of cermets	kg.	16%
8207 19 00	--- Other, including parts	kg.	16%
8207 20 00	- Dies for drawing or extruding metal	kg.	16%
8207 30 00	- Tools for pressing, stamping or punching	kg.	16%
8207 40	- Tools for tapping or threading:		
8207 40 10	--- Chasers	kg.	16%
8207 40 90	--- Other	kg.	16%
8207 50 00	- Tools for drilling, other than for rock drilling	kg.	16%
8207 60	- Tools for boring or broaching:		
8207 60 10	--- Reamers	kg.	16%
8207 60 90	--- Other	kg.	16%
8207 70	- Tools for milling:		
8207 70 10	--- Cutters	kg.	16%
8207 70 90	--- Other	kg.	16%
8207 80 00	- Tools for turning	kg.	16%
8207 90	- Other interchangeable tools:		
8207 90 10	--- For metal working hand tools	kg.	16%
8207 90 20	--- For wood working hand tools	kg.	16%
8207 90 30	--- Lathe tools and tool belts	kg.	16%
8207 90 90	--- Other	kg.	16%
8208	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES		
8208 10 00	- For metal working	kg.	16%
8208 20 00	- For wood working	kg.	16%
8208 30 00	- For kitchen appliances or for machines used by the food industry	kg.	16%
8208 40 00	- For agricultural, horticultural or forestry machines	kg.	16%
8208 90	- Other:		
8208 90 10	--- Knives and cutting blades for paper cutting machines	kg.	16%
8208 90 20	--- Bell skiving knives	kg.	16%
8208 90 30	--- Band knives for splitting machine	kg.	16%
8208 90 40	--- Cutting and clicking dies	kg.	16%
8208 90 90	--- Other	kg.	16%
8209	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS		
8209 00	- Plates, sticks, tips and the like for tools, unmounted, of cermets:		
8209 00 10	--- Tungsten carbide tips	kg.	16%
8209 00 90	--- Other	kg.	16%
8210 00 00	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG. OR LESS, USED IN THE PREPARATION, CONDITIONING OR	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>8211</b>	SERVING OF FOOD OR DRINK KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 8208, AND BLADES THEREFOR		
8211 10 00	- Sets of assorted articles	kg.	16%
	- Other:		
8211 91 00	-- Table knives having fixed blades	kg.	16%
8211 92 00	-- Other knives having fixed blades	kg.	16%
8211 93	--- Knives having other than fixed blades:		
8211 93 10	---- Pocket knives	kg.	16%
8211 93 90	---- Other	kg.	16%
8211 94 00	-- Blades	kg.	16%
8211 95 00	-- Handles of base metal	kg.	16%
<b>8212</b>	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS)		
8212 10	- Razors:		
8212 10 10	--- Twin type shaving	kg.	16%
8212 10 90	--- Other	kg.	16%
8212 20	- Safety razor blades, including razor blade blanks in strips:		
	--- Safety razor blades:		
8212 20 11	---- Disposable cartridge blades	kg.	16%
8212 20 19	---- Other	kg.	16%
8212 20 20	---- Safety razor blade blanks, in strips	kg.	16%
8212 90 00	- Other parts	kg.	16%
8213 00 00	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	kg.	16%
<b>8214</b>	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)		
8214 10	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor:		
8214 10 10	--- Paper knives, letter openers, erasing knives, pencil sharpeners	kg.	16%
8214 10 90	--- Blades	kg.	16%
8214 20	- Manicure or pedicure sets and instruments (including nail files):		
8214 20 10	--- Nail cutters	kg.	16%
8214 20 90	--- Other	kg.	16%
8214 90	- Other:		
8214 90 10	--- Handles of cutlery of base metal	kg.	16%
8214 90 90	--- Other	kg.	16%
<b>8215</b>	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH- KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE		
8215 10 00	- Sets of assorted articles containing at least one article plated with precious metal	kg.	16%
8215 20 00	- Other sets of assorted articles	kg.	16%
	- Other:		
8215 91 00	-- Plated with precious metal	kg.	16%
8215 99 00	-- Other	kg.	16%

## CHAPTER 83

*Miscellaneous articles of base metal*

## NOTES

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 7312, 7315, 7317, 7318 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2. For the purposes of heading 8302, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8301	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL		
8301 10 00	- Padlocks	kg.	16%
8301 20 00	- Locks of a kind used for motor vehicles	kg.	16%
8301 30 00	- Locks of a kind used for furniture	kg.	16%
8301 40	- Other locks:		
8301 40 10	--- Combination locks	kg.	16%
8301 40 90	--- Other	kg.	16%
8301 50 00	- Clasps and frames with clasps, incorporating locks	kg.	16%
8301 60 00	- Parts	kg.	16%
8301 70 00	- Keys presented separately	kg.	16%
8302	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL		
8302 10	- Hinges:		
8302 10 10	--- Of steel	kg.	16%
8302 10 20	--- Of brass	kg.	16%
8302 10 90	--- Other	kg.	16%
8302 20 00	- Castors	kg.	16%
8302 30	- Other mountings, fittings and similar articles suitable for motor vehicles:		
8302 30 10	--- Curve drive stakes	kg.	16%
8302 30 90	--- Other	kg.	16%
8302 41	- Other mountings, fittings and similar articles:		
8302 41 10	--- Suitable for buildings:		
8302 41 20	--- Fittings for doors and windows	kg.	16%
8302 41 90	--- Tower bolts	kg.	16%
8302 42 00	--- Other	kg.	16%
8302 42 00	--- Other, suitable for furniture	kg.	16%
8302 49 00	--- Other	kg.	16%
8302 50 00	- Hat-racks, hat-pegs, brackets and similar fixtures	kg.	16%
8302 60 00	- Automatic door closers	kg.	16%
8303 00 00	ARMoured OR REINFORCED SAFES, STRONG-BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8304 00 00	STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 9403	kg.	16%
8305	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL		
8305 10 00	- Fittings for loose-leaf binders or files	kg.	16%
8305 20 00	- Staples in strips	kg.	16%
8305 90	- Other, including parts:		
8305 90 10	--- Pins (other than those of heading 7317)	kg.	16%
8305 90 20	--- Clips	kg.	16%
8305 90 90	--- Other	kg.	16%
8306	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL		
8306 10 00	- Bells, gongs and the like	kg.	16%
	- Statuettes and other ornaments:		
8306 21	-- Plated with precious metal:		
8306 21 10	--- Statuettes	kg.	16%
8306 21 20	--- Trophies	kg.	16%
8306 21 90	--- Other	kg.	16%
8306 29	-- Other:		
8306 29 10	--- Statuettes	kg.	16%
8306 29 20	--- Trophies	kg.	16%
8306 29 90	--- Other:	kg.	16%
8306 30 00	- Photograph, picture or similar frames; mirrors	kg.	16%
8307	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS		
8307 10 00	- Of iron or steel	kg.	16%
8307 90 00	- Of other base metal	kg.	16%
8308	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METALS		
8308 10	- Hooks, eyes and eyelets:		
8308 10 10	--- Hooks and eyes	kg.	16%
	--- Eyelets:		
8308 10 21	---- For footwear	kg.	16%
8308 10 29	---- Other	kg.	16%
8308 20 00	- Tubular or bifurcated rivets	kg.	16%
8308 90	- Other, including parts:		
	--- Buckles:		
8308 90 11	---- For footwear	kg.	16%
8308 90 19	---- Other	kg.	16%
8308 90 20	--- Imitation zari spangles	kg.	16%
	--- Beads and spangles of base metal:		
8308 90 31	---- For garments, made ups, knitwear, plastic and leather goods	kg.	16%
8308 90 39	---- Other	kg.	16%
8308 90 40	--- Fittings for travel requisites and leather goods	kg.	16%
	--- Other:		
8308 90 91	---- For garments, made ups, knitwear, plastic and leather goods	kg.	16%
8308 90 99	---- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>8309</b>	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL		
8309 10 00	- Crown corks	kg.	16%
8309 90	- Other:		
8309 90 10	--- Pilfer proof caps for packaging, all sorts, with or without washers or other fittings, of cork, rubber, polyethylene or any other material	kg.	16%
8309 90 20	--- Aluminium caps, seals, capsules and closers	kg.	16%
8309 90 30	--- Other seals	kg.	16%
8309 90 90	--- Other	kg.	16%
<b>8310</b>	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 9405		
8310 00	- <i>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405:</i>		
8310 00 10	--- Enamel iron signboard	kg.	16%
8310 00 90	--- Other	kg.	16%
<b>8311</b>	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES, WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING		
8311 10 00	- Coated electrodes of base metal, for electric arc-welding	kg.	16%
8311 20 00	- Cored wire of base metal, for electric arc-welding	kg.	16%
8311 30	- <i>Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:</i>		
8311 30 10	--- Wire and rods of agglomerated base metal	kg.	16%
8311 30 90	--- Other	kg.	16%
8311 90 00	- Other, including parts	kg.	16%

## SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT;  
PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION  
IMAGE AND SOUND RECORDERS AND REPRODUCERS; AND PARTS  
AND ACCESSORIES OF SUCH ARTICLES

## NOTES

## 1. This Section does not cover :

(a) transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 4010); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016);

(b) articles of leather or of composition leather (heading 4204) or of furskin (heading 4303), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) transmission or conveyor belts or belting of textile material (heading 5910) or other articles of textile material for technical uses (heading 5911);

(f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116 except unmounted worked sapphires and diamonds for styli (heading 8522);

(g) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) drill pipe (heading 7304);

(i) endless belts of metal wire or strip (Section XV);

(k) articles of Chapter 82 or 83;

(l) articles of Section XVII;

(m) articles of Chapter 90;

(n) clocks, watches or other articles of Chapter 91;

(o) interchangeable tools of heading 8207 or brushes of a kind used as parts of machines (heading 9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 6804 or 6909);

(p) articles of Chapter 95; or

(q) typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 9612 if inked or otherwise prepared for giving impressions).

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules :

(a) parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;

(b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;

(c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

6. In respect of goods covered by this Section, conversion of an article which is incomplete or unfinished but having the essential character of the complete or finished article (including 'blank', that is an article, not ready for direct use, having the approximate shape or outline of the finished article or part, and which can only be used, other than in exceptional cases, for completion into a finished article or a part), into complete or finished article shall amount to 'manufacture'.

#### CHAPTER 84

#### *Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof*

#### NOTES

1. This Chapter does not cover :

(a) millstones, grindstones or other articles of Chapter 68;

(b) machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(c) laboratory glassware (heading 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);

(d) articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525; or

(f) hand-operated mechanical floor sweepers, not motorised (heading 9603).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which



answers to a description in one or more of the headings 8401 to 8424 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the former group and not the latter.

Heading 8419 does not, however, cover :

- (a) germination plant, incubators or brooders (heading 8436);
- (b) grain dampening machines (heading 8437);
- (c) diffusing apparatus for sugar juice extraction (heading 8438);
- (d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 8451); or
- (e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 8422 does not cover :

- (a) sewing machines for closing bags or similar containers (heading 8452); or
- (b) office machinery of heading 8472.

Heading 8424 does not cover ink-jet printing machines (heading 8443 or 8471).

3. A machine-tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading 8456.

4. Heading 8457 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading 8471, the expression "automatic data processing machines" means :

(a) digital machines, capable of (1) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and (4) executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run;

(b) analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;

(c) hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions :

(a) it is of a kind solely or principally used in an automatic data processing system;

(b) it is connectable to the central processing unit either directly or through one or more other units; and

(c) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.

(C) Separately presented units of an automatic data processing machine are to be classified in heading 8471.

(D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading 8471.

(E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 8482 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent. or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 7326.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine, the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 8479. Heading 8479 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 8470, the term "pocket-size" applies only to machines, the dimensions of which do not exceed 170 mm. x 100 mm. x 45 mm.

#### SUB-HEADING NOTES

1. For the purposes of sub-heading 8471 49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to this Chapter and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2. Sub-heading 8482 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8401	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION		
8401 10 00	- Nuclear reactors	kg.	16%
8401 20 00	- Machinery and apparatus for isotopic separation, and parts thereof	kg.	16%
8401 30 00	- Fuel elements (cartridges), non-irradiated	g F/S	16%
8401 40 00	- Parts of nuclear reactors	kg.	16%
8402	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS		
8402 11 00	- Steam or other vapour generating boilers: Watertube boilers with a steam production exceeding 45 t per hour	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8402 12 00	-- Water tube boilers with a steam production not exceeding 45 t per hour	kg.	16%
8402 19	-- <i>Other vapour generating boilers, including hybrid boilers:</i>		
8402 19 10	--- Fire tube horizontal (lancashire) boilers	kg.	16%
8402 19 20	--- Fire tube boilers vertical	kg.	16%
8402 19 90	--- Other	kg.	16%
8402 20 00	- Super-heated water boilers	kg.	16%
8402 90	- <i>Parts:</i>		
8402 90 10	--- Parts of fire tube boilers	kg.	16%
8402 90 20	--- Parts of watertube boilers	kg.	16%
8402 90 90	--- Other	kg.	16%
8403	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 8402		
8403 10 00	- Boilers	u	16%
8403 90 00	- Parts	kg.	16%
8404	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 8402 OR 8403 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS		
8404 10 00	- Auxiliary plants for use with boilers of heading 8402 or 8403	kg.	16%
8404 20 00	- Condensers for steam or other vapour power units	kg.	16%
8404 90 00	- Parts	kg.	16%
8405	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS		
8405 10	- <i>Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:</i>		
8405 10 10	--- Producer gas or water gas generators	kg.	16%
8405 10 20	--- Acetylene gas generators	kg.	16%
8405 10 90	--- Other	kg.	16%
8405 90 00	- Parts	kg.	16%
8406	STEAM TURBINES AND OTHER VAPOUR TURBINES		
8406 10 00	- Turbines for marine propulsion	u	16%
	- <i>Other turbines:</i>		
8406 81 00	-- Of an output exceeding 40 MW	u	16%
8406 82 00	-- Of an output not exceeding 40 MW	u	16%
8406 90 00	- Parts	kg.	16%
8407	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES		
8407 10 00	- Aircraft engines	u	16%
	- <i>Marine propulsion engines:</i>		
8407 21 00	-- Outboard motors	u	16%
8407 29 00	-- Other	u	16%
	- <i>Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:</i>		
8407 31	-- <i>Of a cylinder capacity not exceeding 50 cc:</i>		
8407 31 10	--- For motor cycles	u	16%
8407 31 90	--- Other	u	16%
8407 32	-- <i>Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:</i>		
8407 32 10	--- For motor cycles	u	16%
8407 32 90	--- Other	u	16%
8407 33	-- <i>Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :</i>		
8407 33 10	--- For motor cars	u	16%
8407 33 20	--- For motor cycles	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8407 33 90	--- Other	u	16%
8407 34	--- Of a cylinder capacity exceeding 1,000 cc:		
8407 34 10	--- For motor cars	u	16%
8407 34 90	--- Other	u	16%
8407 90	- Other engines:		
8407 90 10	--- Petrol engines	u	16%
8407 90 20	--- Kerosene engines	u	16%
8407 90 90	--- Other	u	16%
8408	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)		
8408 10	- Marine propulsion engines:		
8408 10 10	--- Outboard engines	u	16%
	--- Other :		
8408 10 91	--- Of a cylinder capacity not exceeding 100 cc	u	16%
8408 10 92	--- Of a cylinder capacity exceeding 100 cc but not exceeding 250 cc	u	16%
8408 10 93	--- Of a cylinder capacity exceeding 250 cc	u	16%
8408 20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:		
8408 20 10	--- Of cylinder capacity not exceeding 250 cc	u	16%
8408 20 20	--- Engines of cylinder capacity exceeding 250 cc	u	16%
8408 90	- Other engines:		
8408 90 10	--- Stationary engines of cylinder capacity exceeding 50 cc	u	16%
8408 90 90	--- Other	u	16%
8409	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 8407 OR 8408		
8409 10 00	- For aircraft engines	kg.	16%
	- Other :		
8409 91	--- Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
	--- Valves, inlet and exhaust, piston, piston rings, piston assemblies :		
8409 91 11	---- Valves, inlet and exhaust	kg.	16%
8409 91 12	---- Pistons	kg.	16%
8409 91 13	---- Piston rings	kg.	16%
8409 91 14	---- Piston assemblies	kg.	16%
8409 91 20	--- Fuel injection equipment excluding injection pumps	kg.	16%
	--- Other :		
8409 91 91	---- Of petrol engines for motor vehicles	kg.	16%
8409 91 92	---- Of other petrol engines	kg.	16%
8409 91 93	---- Of kerosene engines	kg.	16%
8409 91 94	---- Of gas engines	kg.	16%
8409 91 99	---- Other	kg.	16%
8409 99	--- Other :		
	--- Valves, inlet and exhaust, piston, piston rings, piston assemblies :		
8409 99 11	---- Valve, inlet and exhaust	kg.	16%
8409 99 12	---- Pistons	kg.	16%
8409 99 13	---- Piston rings	kg.	16%
8409 99 14	---- Piston assemblies	kg.	16%
8409 99 20	--- Fuel nozzles	kg.	16%
8409 99 30	--- Fuel injection equipment excluding injection pumps	kg.	16%
	--- Other parts of diesel engine:		
8409 99 41	---- Of diesel engines for motor vehicles	kg.	16%
8409 99 42	---- Of outboard engine	kg.	16%
8409 99 49	---- Other	kg.	16%
8409 99 90	--- Other	kg.	16%
8410	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Hydraulic turbines and water wheels :</i>		
8410 11 00	-- Of a power not exceeding 1,000 kW	u	16%
8410 12	-- <i>Of a power exceeding 1,000 kW but not exceeding 10,000 kW:</i>		
8410 12 10	--- Of power exceeding 1,000 kW but not exceeding 5,000 kW	u	16%
8410 12 20	--- Of power exceeding 5,000 kW but not exceeding 10,000 kW	u	16%
8410 13	-- <i>Of a power exceeding 10,000 kW:</i>		
8410 13 10	--- Of power exceeding 10,000 kW but not exceeding 30,000 kW	u	16%
8410 13 20	--- Of power exceeding 30,000 kW but not exceeding 80,000 kW	u	16%
8410 13 90	--- Of power exceeding 80,000 kW	u	16%
8410 90 00	- Parts, including regulators	kg.	16%
8411	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES		
	- <i>Turbo-jets:</i>		
8411 11 00	-- Of a thrust not exceeding 25 kN	u	16%
8411 12 00	-- Of a thrust exceeding 25 kN	u	16%
	- <i>Turbo-propellers:</i>		
8411 21 00	-- Of a power not exceeding 1,100 kW	u	16%
8411 22 00	-- Of a power exceeding 1,100 kW	u	16%
	- <i>Other gas turbines:</i>		
8411 81 00	-- Of a power not exceeding 5,000 kW	u	16%
8411 82	-- <i>Of a power exceeding 5,000 kW:</i>		
8411 82 10	--- Of power exceeding 5,000 kW but not exceeding 15,000 kW	u	16%
8411 82 20	--- Of power exceeding 15,000 kW but not exceeding 30,000 kW	u	16%
8411 82 30	--- Of power exceeding 30,000 kW but not exceeding 60,000 kW	u	16%
8411 82 40	--- Of power exceeding 60,000 kW but not exceeding 90,000 kW	u	16%
8411 82 50	--- Of power exceeding 90,000 kW but not exceeding 1,15,000 kW	u	16%
8411 82 60	--- Of power exceeding 1,15,000 kW	u	16%
	- <i>Parts:</i>		
8411 91 00	-- Of turbo-jets or turbo-propellers	kg.	16%
8411 99 00	-- Other	kg.	16%
8412	OTHER ENGINES AND MOTORS		
8412 10 00	- Reaction engines other than turbo-jets	u	16%
	- <i>Hydraulic power engines and motors:</i>		
8412 21 00	-- Linear acting (cylinders)	u	16%
8412 29	-- <i>Other :</i>		
8412 29 10	--- Hydrojet (hydraulic jet engines)	u	16%
8412 29 90	--- Other	u	16%
	- <i>Pneumatic power engines and motors:</i>		
8412 31 00	-- Linear acting (cylinders)	u	16%
8412 39 00	-- Other	u	16%
8412 80	- <i>Other:</i>		
	--- <i>Steam or other vapour power :</i>		
8412 80 11	---- Stationary	u	16%
8412 80 19	---- Other	u	16%
8412 80 20	--- Motors, spring operated excluding clock and watch movements	u	16%
8412 80 30	--- Wind turbine or engine	u	16%
8412 80 90	--- Other	u	16%
	- <i>Parts:</i>		
8412 90 10	--- Of steam engines incorporating boilers	kg.	16%
8412 90 20	--- Of other steam engines and other vapour power units not incorporating boilers	kg.	16%
8412 90 30	--- Of hydraulic engines and motors	kg.	16%
8412 90 90	--- Other	kg.	16%
8413	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH-A		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	MEASURING DEVICE, LIQUID ELEVATORS :		
	- Pumps fitted or designed to be fitted with a measuring device:		
8413 11	-- Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages:		
8413 11 10	--- Hand pumps	u	16%
	--- Other :		
8413 11 91	---- Pumps for dispensing fuel	u	16%
8413 11 99	---- Other	u	16%
8413 19	-- Other:		
8413 19 10	--- Hand pumps	u	16%
8413 19 90	--- Other	u	16%
8413 20 00	- Hand pumps, other than those of sub-heading 8413 11 or 8413 19	u	16%
8413 30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:		
8413 30 10	--- Injection pumps for diesel engines	u	16%
8413 30 20	--- Oil pump	u	16%
8413 30 30	--- Water pump	u	16%
8413 30 90	--- Other	u	16%
8413 40 00	- Concrete pumps	u	16%
8413 50	- Other reciprocating positive displacement pumps:		
8413 50 10	--- Metering and dosing pumps	u	16%
	--- Primarily designed for handling water :		
8413 50 21	---- Deep tube well turbine pump	u	16%
8413 50 29	---- Other	u	16%
8413 50 90	--- Other	u	16%
8413 60	- Other rotary positive displacement pumps:		
8413 60 10	--- Gear type pumps	u	16%
8413 60 20	--- Screw type pumps	u	16%
8413 60 90	--- Other	u	16%
8413 70	- Other centrifugal pumps:		
8413 70 10	--- Primarily designed to handle water	u	16%
	--- Other:		
8413 70 91	---- Single and multistage chemical process pumps	u	16%
8413 70 92	---- Horizontal split casing pumps	u	16%
8413 70 93	---- Horizontal self priming pumps	u	16%
8413 70 94	---- Vertical turbine driven pumps	u	16%
8413 70 95	---- Boiler feed pumps	u	16%
8413 70 96	---- Slurry pumps	u	16%
8413 70 97	---- Dredger pumps	u	16%
8413 70 99	---- Other	u	16%
	- Other pumps-liquid elevators:		
8413 81	-- Pumps :		
8413 81 10	--- Gas pumps	u	16%
8413 81 20	--- Hydraulic ram	u	16%
8413 81 30	--- Axial flow and mixed flow vertical pump designed primarily for handling water	u	16%
8413 81 90	--- Other	u	16%
8413 82 00	-- Liquid elevators:	u	16%
	- Parts:		
8413 91	--- Of pumps:		
8413 91 10	--- Of reciprocating pumps	kg.	16%
8413 91 20	--- Of centrifugal pumps	kg.	16%
8413 91 30	--- Of deep well turbine pumps and of other rotary pumps	kg.	16%
8413 91 40	--- Of hand pump for handling water	kg.	16%
8413 91 90	--- Other	kg.	16%
8413 92 00	-- Of liquid elevators	kg.	16%
8414	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8414 10 00	- Vacuum pumps	u	16%
8414 20	- <i>Hand or foot-operated air pumps :</i>		
8414 20 10	--- Bicycle pumps	u	16%
8414 20 20	--- Other hand pumps	u	16%
8414 20 90	--- Other	u	16%
8414 30 00	- Compressors of a kind used in refrigerating equipment	u	16%
8414 40	- <i>Air compressors mounted on a wheeled chassis for towing:</i>		
8414 40 10	--- Reciprocating air compressors	u	16%
8414 40 20	--- Centrifugal air compressors	u	16%
8414 40 30	--- Screw air compressors	u	16%
8414 40 90	--- Other	u	16%
8414 51	- <i>Fans :</i>		
	- <i>Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:</i>		
8414 51 10	--- Table fans	u	16%
8414 51 20	--- Ceiling fans	u	16%
8414 51 30	--- Pedestal fans	u	16%
8414 51 40	--- Railway carriage fans	u	16%
8414 51 90	--- Other	u	16%
8414 59	- <i>Other:</i>		
8414 59 10	--- Air circulator	u	16%
8414 59 20	--- Blowers, portable	u	16%
8414 59 30	--- Industrial fans and blowers	u	16%
8414 59 90	--- Other	u	16%
8414 60 00	- Hoods having a maximum horizontal side not exceeding 120 cm	u	16%
8414 80	- <i>Other:</i>		
	- <i>Gas compressors:</i>		
8414 80 11	--- Of a kind used in air-conditioning equipment	u	16%
8414 80 19	--- Other	u	16%
8414 80 20	--- Free-piston generators for gas turbine	u	16%
8414 80 30	--- Turbo charger	u	16%
8414 80 90	--- Other	u	16%
8414 90	- <i>Parts :</i>		
	- <i>Of air or vacuum pumps and compressors:</i>		
8414 90 11	--- Of gas compressors of a kind used in refrigerating and air-conditioning appliances and machinery	kg.	16%
8414 90 12	--- Of bicycle pumps	kg.	16%
8414 90 19	--- Other	kg.	16%
8414 90 20	--- Of free piston generators	kg.	16%
8414 90 30	--- Of electric fans	kg.	16%
8414 90 40	--- Of Industrial fans, blowers	kg.	16%
8414 90 90	--- Other	kg.	16%
8415	AIR-CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED		
8415 10	- <i>Window or wall types, self-contained or "split system":</i>		
8415 10 10	--- Split system	u	16%
8415 10 90	--- Other	u	16%
8415 20	- <i>Of a kind used for persons in motor vehicles :</i>		
8415 20 10	--- For buses	u	16%
8415 20 90	--- Other	u	16%
	- <i>Other:</i>		
8415 81	- <i>Incorporating a refrigerating unit and a valve for reversal of the cooling or heat cycle (reversible heat pumps):</i>		
8415 81 10	--- Split air-conditioner two tonnes and above	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8415 81 90	--- Other	u	16%
8415 82	-- Other, incorporating a refrigerating unit:		
8415 82 10	--- Split air-conditioner two tonnes and above	u	16%
8415 82 90	--- Other	u	16%
8415 83	-- Not incorporating a refrigerating unit:		
8415 83 10	--- Split air-conditioner two tonnes and above	u	16%
8415 83 90	--- Other	u	16%
8415 90 00	- Parts	kg.	16%
8416	FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES		
8416 10 00	- Furnace burners for liquid fuel	kg.	16%
8416 20 00	- Other furnace burners, including combination burners	kg.	16%
8416 30 00	- Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	kg.	16%
8416 90 00	- Parts	kg.	16%
8417	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC		
8417 10 00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	16%
8417 20 00	- Bakery ovens, including biscuit ovens	u	16%
8417 80	- Other :		
8417 80 10	--- For cement industry	u	16%
8417 80 90	--- Other	u	16%
8417 90 00	- Parts	kg.	16%
8418	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 8415		
8418 10	- Combined refrigerator-freezers, fitted with separate external doors:		
8418 10 10	--- Commercial type	u	16%
8418 10 90	--- Other	u	16%
	- Refrigerators, household type:		
8418 21 00	-- Compression-type	u	16%
8418 22 00	-- Absorption-type, electrical	u	16%
8418 29 00	-- Other	u	16%
8418 30	- Freezers of the chest type, not exceeding 800 l capacity:		
8418 30 10	--- Commercial type electrical	u	16%
8418 30 90	--- Other	u	16%
8418 40	- Freezers of the upright type, not exceeding 900 l capacity:		
8418 40 10	--- Electrical	u	16%
8418 40 90	--- Other	u	16%
8418 50 00	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	u	16%
	- Other refrigerating or freezing equipment; heat pumps:		
8418 61 00	-- Compression type units whose condensers are heat exchangers	kg.	16%
8418 69	-- Other:		
8418 69 10	--- Ice making machinery	kg.	16%
8418 69 20	--- Water cooler	kg.	16%
8418 69 30	--- Vending machine, other than automatic vending machine	kg.	16%
8418 69 40	--- Refrigeration equipment or devices specially used in leather industries for manufacturing of leather articles	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8418 69 50	--- Refrigerated farm tanks, industrial ice cream freezer	kg.	16%
8418 69 90	--- Other	kg.	16%
	- <i>Parts:</i>		
8418 91 00	-- Furniture designed to receive refrigerating or freezing equipment	kg.	16%
8418 99 00	-- Other	kg.	16%
8419	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADING 8514), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC		
	- <i>Instantaneous or storage water heaters, non-electric:</i>		
8419 11	--- <i>Instantaneous gas water heaters :</i>		
8419 11 10	--- Domestic type	u	16%
8419 11 90	--- Other	u	16%
8419 19	--- <i>Other:</i>		
8419 19 10	--- Domestic type	u	16%
8419 19 20	--- Other	u	16%
8419 20	- <i>Medical, surgical or laboratory sterilisers:</i>		
8419 20 10	--- Autolaves	u	16%
8419 20 90	--- Other	u	16%
	- <i>Dryers:</i>		
8419 31 00	-- For agricultural products	u	16%
8419 32 00	-- For wood, paper pulp, paper or paperboard	u	16%
8419 39 00	-- Other	u	16%
8419 40	- <i>Distilling or rectifying plant:</i>		
8419 40 10	--- For petroleum refining	u	16%
8419 40 20	--- Other distilling equipment	u	16%
8419 40 90	--- Other	u	16%
8419 50	- <i>Heat exchange units:</i>		
8419 50 10	--- Shell and tube type	u	16%
8419 50 20	--- Plate type	u	16%
8419 50 30	--- Spiral type	u	16%
8419 50 90	--- Other	u	16%
8419 60 00	- Machinery for liquefying air or other gases	u	16%
	- <i>Other machinery, plant and equipment:</i>		
8419 81	-- <i>For making hot drinks or for cooking or heating food:</i>		
8419 81 10	--- Friers	u	16%
8419 81 20	--- Other kitchen machines	u	16%
8419 81 90	--- Other	u	16%
8419 89	-- <i>Other:</i>		
8419 89 10	--- Pressure vessels, reactors, columns or towers or chemical storage tanks	u	16%
8419 89 20	--- Glass lined equipment	u	16%
8419 89 30	--- Autolaves other than for cooking or heating food, not elsewhere specified or included	u	16%
8419 89 40	--- Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water	u	16%
8419 89 50	--- Pasteurizers	u	16%
8419 89 60	--- Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8419 89 70	--- Apparatus for rapid heating of semi-conductor devices; apparatus for chemical or physical vapour deposition on semi-conductor wafers; apparatus for chemical vapour deposition on LCD substratus	u	16%
8419 89 80	--- Vacuum-vapour plant for deposition of metals	u	16%
8419 89 90	--- Other	u	16%
8419 90	- <i>Parts:</i>		
8419 90 10	--- Parts of instantaneous or storage water heaters (domestic type)	kg.	16%
8419 90 90	--- Other	kg.	16%
8420	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR		
8420 10 00	- Calendering or other rolling machines	u	16%
	- <i>Parts:</i>		
8420 91 00	-- Cylinders	kg.	16%
8420 99 00	-- Other	kg.	16%
8421	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES		
	- <i>Centrifuges, including centrifugal dryers:</i>		
8421 11 00	-- Cream separators	u	16%
8421 12 00	-- Clothes-dryers	u	16%
8421 19	-- <i>Other:</i>		
8421 19 10	--- Bowl centrifuges	u	16%
8421 19 20	--- Basket centrifuges	u	16%
8421 19 30	--- Continuous automatic centrifuges	u	16%
8421 19 40	--- Self cleaning centrifuges	u	16%
8421 19 50	--- Decanter centrifuges horizontal bowl	u	16%
8421 19 60	--- Screw conveyor centrifuges	u	16%
	- <i>Other :</i>		
8421 19 91	---- For chemical industries	u	16%
8421 19 99	---- Other	u	16%
	- <i>Filtering or purifying machinery and apparatus for liquids:</i>		
8421 21	-- <i>For filtering or purifying water :</i>		
8421 21 10	--- Ion exchanger plant or apparatus	u	16%
8421 21 20	--- Household type filters	u	16%
8421 21 90	--- Other	u	16%
8421 22 00	-- For filtering or purifying beverages other than water	u	16%
8421 23 00	-- Oil or petrol-filters for internal combustion engines	u	16%
8421 29 00	-- Other	u	16%
	- <i>Filtering or purifying machinery and apparatus for gases:</i>		
8421 31 00	-- Intake air filters for internal combustion engines	u	16%
8421 39	-- <i>Other:</i>		
8421 39 10	--- Air separators to be employed in the processing, smelting or refining of minerals, ores or metals; air strippers	u	16%
8421 39 20	--- Air purifiers or cleaners	u	16%
8421 39 90	--- Other	u	16%
	- <i>Parts:</i>		
8421 91 00	-- Of centrifuges, including centrifugal dryers	kg.	16%
8421 99 00	-- Other	kg.	16%
8422	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT-SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Dish washing machines:</i>		
8422 11 00	-- Of the household type	u	16%
8422 19 00	-- Other	u	16%
8422 20 00	- Machinery for cleaning or drying bottles or other containers	u	16%
8422 30 00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	kg.	16%
8422 40 00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	kg.	16%
8422 90	- <i>Parts:</i>		
8422 90 10	--- Of machinery for cleaning or drying bottles or other containers	kg.	16%
8422 90 20	--- Of dish washing machines of household type	kg.	16%
8422 90 90	--- Of other machinery	kg.	16%
8423	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CENTIGRAMS OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS		
8423 10 00	- Personal weighing machines, including baby scales; household scales	u	16%
8423 20 00	- Scales for continuous weighing of goods on conveyors	u	16%
8423 30 00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u	16%
	- <i>Other weighing machinery:</i>		
8423 81	-- Having a maximum weighing capacity not exceeding 30 kg :		
8423 81 10	--- Beam scale	u	16%
8423 81 90	--- Other	u	16%
8423 82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:		
8423 82 10	--- Beam scale	u	16%
8423 82 90	--- Other	u	16%
8423 89 00	-- Other	u	16%
8423 90	- <i>Weighing machine weights of all kinds; parts of weighing machinery:</i>		
8423 90 10	--- Weighing machine weights of all kinds	kg.	16%
8423 90 20	--- Parts of weighing machinery	kg.	16%
8424	MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES		
8424 10 00	- Fire extinguishers, whether or not charged	u	16%
8424 20 00	- Spray guns and similar appliances	u	16%
8424 30 00	- Steam or sand blasting machines and similar jet projecting machines	u	16%
	- <i>Other appliances:</i>		
8424 81 00	-- Agricultural or horticultural	u	Nil
8424 89	-- <i>Other:</i>		
8424 89 10	--- Painting equipment, including electrostatic phosphating and powder coating equipment	u	16%
8424 89 20	--- Industrial bellows	u	16%
8424 89 90	--- Other	u	16%
8424 90 00	- Parts	kg.	16%
8425	PULLEY TACKLE AND HOSTS OTHER THAN SKIP HOSTS; WINCHES AND CAPSTANS; JACKS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Pulley tackles and hoists other than skip hoists or hoists of a kind used for raising vehicles:</i>		
8425 11	-- <i>Powered by electric motor:</i>		
8425 11 10	--- Hoists	u	16%
8425 11 20	--- Pulley tackle	u	16%
8425 19	-- <i>Other :</i>		
8425 19 10	--- Hoists machine	u	16%
8425 19 20	--- Pulley tackle	u	16%
8425 20 00	- Pit-head winding gear; winches specially designed for use underground	u	16%
	- <i>Other winches; capstans:</i>		
8425 31 00	-- Powered by electric motor	u	16%
8425 39 00	-- Other	u	16%
	- <i>Jacks; hoists of a kind used for raising vehicles:</i>		
8425 41 00	-- Built-in jacking system of a type used in garages	u	16%
8425 42 00	-- Other jacks and hoists, hydraulic	u	16%
8425 49 00	-- Other	u	16%
8426	SHIP'S DERRICKS; CRANES INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE		
	- <i>Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:</i>		
8426 11 00	-- Overhead travelling cranes on fixed support	u	16%
8426 12 00	-- Mobile lifting frames on tyres and straddle carriers	u	16%
8426 19 00	-- Other	u	16%
8426 20 00	- Tower cranes	u	16%
8426 30 00	- Portal or pedestal jib cranes	u	16%
	- <i>Other machinery, self-propelled:</i>		
8426 41 00	-- On tyres	u	16%
8426 49 00	-- Other	u	16%
	- <i>Other machinery :</i>		
8426 91 00	-- Designed for mounting on road vehicles	u	16%
8426 99	-- <i>Other:</i>		
8426 99 10	--- Ropeway and telfers	u	16%
8426 99 90	--- Other	u	16%
8427	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT		
8427 10 00	- Self-propelled trucks powered by an electric motor	u	16%
8427 20 00	- Other self-propelled trucks	u	16%
8427 90 00	- Other trucks	u	16%
8428	OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS)		
8428 10	- <i>Lifts and skip hoists:</i>		
	--- <i>Lifts:</i>		
8428 10 11	---- Lifts of a kind used in buildings	u	16%
8428 10 19	---- Other	u	16%
8428 10 20	--- Skip hoists	u	16%
8428 20	- <i>Pneumatic elevators and conveyors:</i>		
	--- <i>Conveyors:</i>		
8428 20 11	---- Belt conveyors	u	16%
8428 20 19	---- Other	u	16%
8428 20 20	--- Pneumatic elevators	u	16%
	- <i>Other continuous-action elevators and conveyors, for goods or materials:</i>		
8428 31 00	-- Specially designed for underground use	u	16%
8428 32 00	-- Other, bucket type	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8428 33 00	-- Other, belt type	u	16%
8428 39 00	-- Other	u	16%
8428 40 00	- Escalators and moving walkways	u	16%
8428 50	- <i>Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment:</i>		
8428 50 10	--- Wagon marshalling equipment	u	16%
8428 50 20	--- Wagon tippers	u	16%
8428 50 90	--- Other	u	16%
8428 60 00	- Teleferics, chair-lifts, ski-raglines, traction mechanisms for funiculars	u	16%
8428 90	- <i>Other machinery :</i>		
8428 90 10	--- For coal handling	u	16%
8428 90 20	--- For ash handling	u	16%
8428 90 90	--- Other	u	16%
8429	SELF-PROPELLED BULLDOZERS, ANGLEDZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS		
	- <i>Bulldozers and angledozers :</i>		
8429 11	-- <i>Track laying :</i>		
8429 11 10	--- Angledozers	u	16%
8429 11 20	--- Bulldozers	u	16%
8429 19	-- <i>Other:</i>		
8429 19 10	--- Angledozers	u	16%
8429 19 20	--- Bulldozers	u	16%
8429 20 00	- Graders and levellers	u	16%
8429 30 00	- Scrappers	u	16%
8429 40	- <i>Tamping machines and road rollers :</i>		
8429 40 10	--- Road rollers up to 5 tons capacity	u	16%
8429 40 20	--- Road rollers above 5 tons capacity	u	16%
8429 40 30	--- Tamping machines	u	16%
	- <i>Mechanical shovels, excavators and shovel loaders:</i>		
8429 51 00	-- Front-end shovel loaders	u	16%
8429 52 00	-- Machinery with a 360 degrees revolving superstructure	u	16%
8429 59 00	-- Other	u	16%
8430	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS		
8430 10	- <i>Pile-drivers and pile-extractors:</i>		
8430 10 10	--- Pile-drivers	u	16%
8430 10 20	--- Pile-extractors	u	16%
8430 20 00	- Snow-ploughs and snow-blowers	u	16%
	- <i>Coal or rock cutters and tunneling machinery:</i>		
8430 31	-- <i>Self-propelled:</i>		
8430 31 10	--- Coal cutters	u	16%
8430 31 20	--- Tunneling machinery	u	16%
8430 31 90	--- Other	u	16%
8430 39 00	-- Other	u	16%
	- <i>Other boring or sinking machinery:</i>		
8430 41	-- <i>Self-propelled:</i>		
8430 41 10	--- Tube well drilling and core drilling machinery	u	16%
8430 41 20	--- Petroleum and gas well drilling machinery	u	16%
8430 41 30	--- Rock drilling machinery	u	16%
8430 41 90	--- Other	u	16%
8430 49 00	-- Other	u	16%
8430 50	- <i>Other machinery, self-propelled:</i>		
8430 50 10	--- Mining machinery (excluding coal mining)	u	16%
8430 50 90	--- Other	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8430 61 00	- Other machinery, not self-propelled:		
8430 69 00	-- Tamping or compacting machinery	u	16%
8431	-- Other	u	16%
	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 8425 TO 8430		
8431 10	- Of machinery of heading 8425 :		
8431 10 10	--- Of pulley tackle and hoists, other than ship hoists, winches or capstans	kg.	16%
8431 10 90	--- Other	kg.	16%
8431 20	- Of machinery of heading 8427 :		
8431 20 10	--- Of fork lift trucks	kg.	16%
8431 20 90	--- Other	kg.	16%
	- Of machinery of heading 8428:		
8431 31 00	-- Of lifts, skip hoists or escalators	kg.	16%
8431 39	-- Other :		
8431 39 10	--- Of elevators, conveyors and moving equipments	kg.	16%
8431 39 90	--- Other	kg.	16%
	- Of machinery of heading 8426, 8429 or 8430 :		
8431 41 00	-- Buckets, shovels, grabs and grips	kg.	16%
8431 42 00	-- Bulldozers or angledozer blades	kg.	16%
8431 43	-- Parts of boring or sinking machinery of sub-heading 8430 41 or 8430 49:		
8431 43 10	--- Of boring or sinking machinery, self-propelled	kg.	16%
8431 43 90	--- Other	kg.	16%
8431 49	-- Other :		
8431 49 10	--- Of road rollers, mechanically propelled	kg.	16%
8431 49 20	--- Of ships derricks and cranes	kg.	16%
8431 49 30	--- Of other excavating, levelling, tamping or excavating machinery for earth, mineral or ores	kg.	16%
8431 49 40	--- Of pile driver, snow plough, not self-propelled	kg.	16%
8431 49 90	--- Other	kg.	16%
8432	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS		
8432 10	- Ploughs:		
8432 10 10	--- Disc ploughs	u	Nil
8432 10 20	--- Other tractor ploughs	u	Nil
8432 10 90	--- Other	u	Nil
	- Harrows, scarifiers, cultivators, weeders and hoes:		
8432 21 00	-- Disc harrows	u	Nil
8432 29	-- Other:		
8432 29 10	--- Rotary hoes	u	Nil
8432 29 90	--- Other	u	Nil
8432 30 00	- Seeders, planters and transplanters	u	Nil
8432 40 00	- Manure spreaders and fertiliser distributors	u	Nil
8432 80	- Other machinery:		
8432 80 10	--- Lawn or sports ground rollers	kg.	Nil
8432 80 20	--- Rotary tiller	kg.	Nil
8432 80 90	--- Other	kg.	Nil
8432 90	- Parts:		
8432 90 10	--- Parts of agricultural machinery falling within headings 8432 10, 8432 21, 8432 29, 8432 30 and 8432 40	kg.	Nil
8432 90 90	--- Other	kg.	Nil
8433	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING 8437		
	- Mowers for lawns, parks or sports-grounds:		
8433 11	-- Powered with the cutting device rotating in a horizontal plane:		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8433 11 10	--- Powered with 3 HP or more	u	Nil
8433 11 90	--- Other	u	Nil
8433 19	-- <i>Other:</i>		
8433 19 10	--- Non-powered mowers, having width of 75 cm or more	u	Nil
8433 19 90	--- Other	u	Nil
8433 20 00	- Other mowers, including cutter bars for tractor mounting	u	Nil
8433 30 00	- Other haymaking machinery	u	Nil
8433 40 00	- Straw or fodder balers, including pick-up balers	u	Nil
	- <i>Other harvesting machinery; threshing machinery:</i>		
8433 51 00	-- Combine harvester-threshers	u	Nil
8433 52 00	-- Other threshing machinery	u	Nil
8433 53 00	-- Root or tuber harvesting machines	u	Nil
8433 59 00	-- Other	u	Nil
8433 60	- <i>Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:</i>		
8433 60 10	--- Machines for cleaning	u	Nil
8433 60 20	--- Machines for sorting or grading	u	Nil
8433 90 00	- Parts	kg.	Nil
8434	MILKING MACHINES AND DAIRY MACHINERY		
8434 10 00	- Milking machines	u	16%
8434 20 00	- Dairy machinery	u	16%
8434 90	- <i>Parts:</i>		
8434 90 10	--- Of milking machinery	kg.	16%
8434 90 20	--- Of dairy machinery	kg.	15%
8435	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES		
8435 10 00	- Machinery	u	16%
8435 90 00	- Parts	kg.	16%
8436	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS		
8436 10 00	- Machinery for preparing animal feeding stuffs	u	Nil
	- <i>Poultry-keeping machinery; poultry incubators and brooders:</i>		
8436 21 00	-- Poultry incubators and brooders	u	Nil
8436 29 00	-- Other	u	Nil
8436 80	- <i>Other machinery:</i>		
8436 80 10	--- Germination plant fitted with mechanical and thermal equipment	u	Nil
8436 80 90	--- Other	u	Nil
	- <i>Parts:</i>		
8436 91 00	-- Of poultry-keeping machinery or poultry incubators and brooders	kg.	Nil
8436 99 00	-- Other	kg.	Nil
8437	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY		
8437 10 00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	Nil
8437 80	- <i>Other machinery:</i>		
8437 80 10	--- Flour mill machinery	u	Nil
8437 80 20	--- Rice mill machinery	u	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8437 80 90	--- Other	u	Nil
8437 90	- Parts :		
8437 90 10	--- Of flour mill machinery	kg.	Nil
8437 90 20	--- Of rice mill machinery	kg.	Nil
8437 90 90	--- Other	kg.	Nil
8438	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS		
8438 10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:		
8438 10 10	--- Bakery machinery	u	16%
8438 10 20	--- Machinery for manufacture of macaroni or spaghetti or similar products	u	16%
8438 20 00	- Machinery for the manufacture of confectionery, cocoa or chocolate	u	16%
8438 30	- Machinery for sugar manufacture:		
8438 30 10	--- Sugarcane crushers	u	16%
8438 30 90	--- Other	u	16%
8438 40 00	- Brewery machinery	u	16%
8438 50 00	- Machinery for the preparation of meat or poultry	u	16%
8438 60 00	- Machinery for the preparation of fruits, nuts or vegetables	u	16%
8438 80	- Other machinery:		
8438 80 10	--- Auxiliary equipment for extrusion cooking plant	u	16%
8438 80 20	--- For production of soya milk or other soya products (other than soya oil)	u	16%
8438 80 30	--- Diffusing machines (diffusers)	u	16%
8438 80 40	--- Tea leaf rolling or cutting machine	u	16%
8438 80 90	--- Other	u	16%
8438 90	- Parts:		
8438 90 10	--- Of sugar manufacturing machinery	kg.	16%
8438 90 90	--- Of other machinery	kg.	16%
8439	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD		
8439 10 00	- Machinery for making pulp of fibrous cellulosic material	u	16%
8439 20 00	- Machinery for making paper or paperboard	u	16%
8439 30	- Machinery for finishing paper or paperboard:		
8439 30 10	--- Paper laminating machine	u	16%
8439 30 90	--- Other	u	16%
	- Parts:		
8439 91 00	-- Of machinery for making pulp of fibrous cellulosic material	kg.	16%
8439 99 00	-- Other	kg.	16%
8440	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES		
8440 10	- Machinery:		
8440 10 10	--- Wire stitching machinery, single headed	u	16%
8440 10 90	--- Other	u	16%
8440 90 00	- Parts	kg.	16%
8441	OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS		
8441 10	- Cutting machines:		
8441 10 10	--- Paper cutting machines, excluding machines with devices such as automatic programme cutting or three knife trimmers	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8441 10 90	--- Other	u	16%
8441 20 00	- Machines for making bags, sacks or envelopes	u	16%
8441 30 00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	16%
8441 40 00	- Machines for moulding articles in paper pulp, paper or paperboard	u	16%
8441 80 00	- Other machinery	u	16%
8441 90 00	- Parts	kg.	16%
8442	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEADINGS 8456 TO 8465), FOR TYPE-FOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED)		
8442 10 00	- Phototype-setting and composing machines	u	16%
8442 20	- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device:		
8442 20 10	--- Stereo-typing apparatus	u	16%
8442 20 20	--- Type-casting (founding) machines	u	16%
8442 20 30	--- Type-setting machines	u	16%
8442 20 90	--- Other	u	16%
8442 30	- Other machinery, apparatus and equipment:		
8442 30 10	--- Brass rules	u	16%
8442 30 20	--- Chases	u	16%
8442 30 90	--- Other	u	16%
8442 40 00	- Parts of the foregoing machinery, apparatus or equipment	kg.	16%
8442 50	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
8442 50 10	--- Impressed blocks and matrices, printing blocks, plates and cylinders	kg.	16%
8442 50 20	--- Lithographic plates	kg.	16%
	--- Plate, block, cylinder and lithographic stones prepared for printing purposes:		
8442 50 31	---- Plate, block and cylinder for textile printing machine	kg.	16%
8442 50 32	---- Printing blocks	kg.	Nil
8442 50 39	---- Other	kg.	16%
8442 50 40	--- Printing type	kg.	Nil
8442 50 50	--- Highly polished copper sheets for making process blocks	kg.	16%
8442 50 60	--- Highly polished zinc sheets for making process blocks	kg.	16%
8442 50 90	--- Other	kg.	16%
8443	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF THE PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 8442; INK-JET PRINTING MACHINES, OTHER THAN THOSE OF HEADING 8471; MACHINES FOR USES ANCILLARY TO PRINTING		
	- Offset printing machinery:		
8443 11 00	-- Reel fed	u	16%
8443 12 00	-- Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	u	16%
8443 19 00	-- Other	u	16%
	- Letterpress printing machinery, excluding flexographic printing:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8443 21 00	-- Reel fed	u	16%
8443 29 00	-- Other	u	16%
8443 30 00	- Flexographic printing machinery	u	16%
8443 40 00	- Gravure printing machinery	u	16%
	- Other printing machinery:		
8443 51 00	-- Ink-jet printing machines	u	16%
8443 59	-- Other:		
8443 59 10	--- Flat bed printing presses	u	16%
8443 59 20	--- Platen printing presses	u	16%
8443 59 30	--- Proof presses	u	16%
	--- Machinery for printing repetitive word or design or colour:		
8443 59 41	---- On cotton textile	u	16%
8443 59 49	---- Other	u	16%
8443 59 90	---- Other	u	16%
8443 60	- Machines for uses ancillary to printing:		
8443 60 10	--- Automatic feeders and sheet delivering machine	u	16%
8443 60 20	--- Serial numbering machines	u	16%
8443 60 30	--- Folders, guzmos perforators and staplers	u	16%
8443 60 90	--- Other	u	16%
8443 90	- Parts:		
8443 90 10	--- Parts of printing presses	kg.	16%
8443 90 90	--- Other	kg.	16%
8444	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS		
8444 00	- Machines for extruding, drawing, texturing or cutting man-made textile materials:		
8444 00 10	--- Machines for extruding man-made textile materials	u	16%
8444 00 90	--- Other	u	16%
8445	MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADING 8446 OR 8447		
	- Machines for preparing textile fibres:		
8445 11	-- Carding machines:		
8445 11 10	--- Cotton carding machines	u	16%
8445 11 90	--- Other	u	16%
8445 12	-- Combing machines:		
8445 12 10	--- Cotton combing machines	u	16%
8445 12 90	--- Other	u	16%
8445 13 00	-- Drawing or roving machines	u	16%
8445 19	-- Other:		
8445 19 10	--- Cotton processing machines (including cotton ginning machine)	u	16%
8445 19 20	--- Jute fibre processing machines	u	16%
8445 19 30	--- Regenerated fibres and synthetic fibres processing machines	u	16%
8445 19 40	--- Silk processing machines	u	16%
8445 19 50	--- Wool processing machines	u	16%
8445 19 60	--- Blowroom machines	u	16%
8445 19 90	--- Other	u	16%
8445 20	- Textile spinning machines:		
	--- Cotton spinning machines:		
8445 20 11	---- Drawing frames	u	16%
8445 20 12	---- Intermediate frames	u	16%
8445 20 13	---- Ring frames	u	16%
8445 20 14	---- Roving frames	u	16%
8445 20 19	---- Other	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8445 20 20	--- Jute fibres spinning machines	u	16%
8445 20 30	--- Regenerated fibres and synthetic fibres spinning machines	u	16%
8445 20 40	--- Silk fibres spinning machines	u	16%
8445 20 50	--- Wool spinning machines	u	16%
8445 20 90	--- Other	u	16%
8445 30	- Textile doubling or twisting machines :		
	--- Cotton fibre doubling or twisting machines :		
8445 30 11	---- Doubling frames	u	16%
8445 30 19	---- Other	u	16%
8445 30 20	--- Jute fibre doubling or twisting machines	u	16%
8445 30 30	--- Regenerated fibre and synthetic fibre yarn doubling or twisting machines	u	16%
8445 30 40	--- Silk fibre doubling or twisting machines	u	16%
8445 30 50	--- Wool fibre doubling or twisting machines	u	16%
8445 30 90	--- Other fibre doubling or twisting machines	u	16%
8445 40	- Textile winding (including weft-winding) or reeling machines :		
8445 40 10	--- Cotton fibre winding (including weft-winding) or reeling machines, automatic or otherwise	u	16%
8445 40 20	--- Jute fibre reeling (including weft-winding) machines	u	16%
8445 40 30	--- Regenerated fibres yarn and synthetic fibres yarn reeling (including weft-winding) machines	u	16%
8445 40 40	--- Silk fibre reeling (including weft-winding) machines	u	16%
8445 40 50	--- Wool fibre reeling (including weft-winding) machines	u	16%
8445 40 90	--- Other	u	16%
8445 90 00	- Other	u	16%
8446	WEAVING MACHINES (LOOMS)		
8446 10	- For weaving fabrics of a width not exceeding 30 cm :		
	--- Cotton weaving machines :		
8446 10 11	---- Automatic, powerloom	u	16%
8446 10 12	---- Plain, powerloom	u	16%
8446 10 19	---- Other	u	16%
8446 10 90	--- Other	u	16%
	- For weaving fabrics of a width not exceeding 30 cm, shuttle type :		
8446 21	-- Power looms :		
8446 21 10	--- Cotton weaving machines, automatic	u	16%
8446 21 90	--- Other	u	16%
8446 29	-- Other :		
8446 29 10	--- Cotton weaving machines	u	16%
8446 29 90	--- Other	u	16%
8446 30	- For weaving fabrics of a width exceeding 30 cm, shuttleless type :		
	--- Cotton weaving machines :		
8446 30 11	---- Automatic, powerloom	u	16%
8446 30 12	---- Plain, powerloom	u	16%
8446 30 19	---- Other	u	16%
8446 30 90	--- Other	u	16%
8447	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING		
	- Circular knitting machines :		
8447 11	-- With cylinder diameter not exceeding 165 mm :		
	--- Wool knitting machines :		
8447 11 11	---- Hand knitting machines	u	16%
8447 11 19	---- Other	u	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8447 11 20	--- Cotton hosiery machines	u	16%
8447 11 90	--- Other	u	16%
8447 12	-- <i>With cylinder diameter exceeding 165 mm:</i>		
	--- <i>Wool knitting machines:</i>		
8447 12 11	--- Hand knitting machines	u	16%
8447 12 19	--- Other	u	16%
8447 12 20	--- Cotton hosiery machines	u	16%
8447 12 90	--- Other	u	16%
8447 20	- <i>Flat knitting machines; stitch-bonding machines:</i>		
8447 20 10	--- Hand knitting machines for wool	u	16%
8447 20 20	--- Other knitting machines for wool	u	16%
8447 20 30	--- Cotton hosiery machines	u	16%
8447 20 90	--- Other	u	16%
8447 90	- <i>Other:</i>		
8447 90 10	--- Machines for making of tulle and lace	u	16%
8447 90 20	--- Machines for making embroidery	u	16%
8447 90 30	--- Other	u	16%
8448	AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 8444, 8445, 8446 OR 8447 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING 8444, 8445, 8446 OR 8447 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD FRAMES, HOSEY NEEDLES)		
	- <i>Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447:</i>		
8448 11	-- <i>Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith:</i>		
8448 11 10	--- Jacquards and harness liner cards for cotton textile machinery	kg.	16%
8448 11 90	--- Other	kg.	16%
8448 19 00	--- Other	kg.	16%
8448 20 00	- <i>Parts and accessories of machines of heading 8444 or of their auxiliary machinery</i>	kg.	16%
	- <i>Parts and accessories of machines of heading 8445 or of their auxiliary machinery:</i>		
8448 31 00	-- Card clothing	kg.	16%
8448 32	-- <i>Of machines for preparing textile fibres, other than card clothing:</i>		
8448 32 10	--- For cotton processing machines	kg.	16%
8448 32 20	--- For jute processing machines	kg.	16%
8448 32 30	--- For silk and man-made (regenerated and synthetic fibres processing machines)	kg.	16%
8448 32 40	--- For wool processing machines	kg.	16%
8448 32 90	--- Other	kg.	16%
8448 33	-- <i>Spindles, spindle flyers, spinning rings and ring travellers:</i>		
8448 33 10	--- For cotton spinning machines	kg.	16%
8448 33 20	--- For jute spinning machines	kg.	16%
8448 33 30	--- For silk and man-made (regenerated and synthetic) fibre spinning machines	kg.	16%
8448 33 40	--- For wool spinning machines	kg.	16%
8448 33 90	--- For other textile fibre spinning machines	kg.	16%
8448 39	-- <i>Other:</i>		
8448 39 10	--- Combs for cotton textile machinery	kg.	16%
8448 39 20	--- Gills for gill boxes	kg.	16%
8448 39 90	--- Other	kg.	16%
	- <i>Parts and accessories of weaving machines (looms) or of their auxiliary machinery:</i>		
8448 41	-- <i>Shuttles:</i>		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8448 41 10	--- Of cotton weaving machinery	kg.	16%
8448 41 20	--- Of jute weaving machinery	kg.	16%
8448 41 30	--- Of silk and man-made fibres weaving machinery	kg.	16%
8448 41 40	--- Of wool weaving machinery	kg.	16%
8448 41 50	--- Of other textile fibres weaving machinery	kg.	16%
8448 41 60	--- Of auxiliary machinery of heading 8448	kg.	16%
8448 41 90	--- Other	kg.	16%
8448 42	-- <i>Reeds for looms, healds and heald-frames:</i>		
8448 42 10	--- Healds (excluding wire healds) and reeds for cotton machinery	kg.	16%
8448 42 20	--- Healds, wire	kg.	16%
8448 42 90	--- Other	kg.	16%
8448 49	-- <i>Other:</i>		
8448 49 10	--- Parts of cotton weaving machinery	kg.	16%
8448 49 20	--- Parts of jute weaving machinery	kg.	16%
8448 49 30	--- Parts of silk and man-made fibres weaving machinery	kg.	16%
8448 49 40	--- Parts of wool weaving machinery	kg.	16%
8448 49 50	--- Parts of other textile weaving machinery	kg.	16%
8448 49 90	--- Other	kg.	16%
	- <i>Parts and accessories of machines of heading 8447 or of their auxiliary machinery:</i>		
8448 51	-- <i>Sinkers, needles and other articles used in forming stitches:</i>		
8448 51 10	--- Of cotton hosiery machine	kg.	16%
8448 51 20	--- Of wool knitting machines	kg.	16%
8448 51 30	--- Of machines for tulle, lace	kg.	16%
8448 51 90	--- Other	kg.	16%
8448 59 00	-- Other	kg.	16%
8449	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS		
8449 00	- <i>Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats:</i>		
8449 00 10	--- Machinery for manufacture or finishing of felt in piece or in shapes (including felt hat-making machines and hat making blocks)	kg.	16%
8449 00 90	--- Other	kg.	16%
8450	HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY		
	- <i>Machines, each of a dry linen capacity not exceeding 10 kg:</i>		
8450 11 00	-- Fully-automatic machines	u	16%
8450 12 00	-- Other machines, with built-in centrifugal drier	u	16%
8450 19 00	-- Other	u	16%
8450 20 00	- Machines, each of a dry linen capacity exceeding 10 kg	u	16%
8450 90	- <i>Parts:</i>		
8450 90 10	--- Parts of household type machines	kg.	16%
8450 90 90	--- Other	kg.	16%
8451	MACHINERY (OTHER THAN MACHINES OF HEADING 8450) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8451 10	- Dry-cleaning machines:		
8451 10 10	--- Dry-cleaning machines for cotton textile	u	16%
8451 10 90	--- Other	u	16%
8451 21 00	- Drying machines:		
	--- Each of a dry linen capacity not exceeding 10 kg	u	16%
8451 29 00	--- Other	u	16%
8451 30	- Ironing machines and presses (including fusing presses):		
8451 30 10	--- Hand ironing press	u	16%
8451 30 90	--- Other	u	16%
8451 40	- Washing, bleaching or dyeing machines:		
	--- Bleaching machine:		
8451 40 11	---- For cotton textile	u	16%
8451 40 19	---- Other	u	16%
	--- Dyeing machines:		
8451 40 21	---- For cotton textile	u	16%
8451 40 29	---- For other textile	u	16%
	--- Other:		
8451 40 91	---- For washing and cleaning for woollen textile	u	16%
8451 40 99	---- Other	u	16%
8451 50 00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	16%
8451 80	- Other machinery:		
	--- Sizing and dressing machines:		
8451 80 11	---- For cotton textile	u	16%
8451 80 19	---- Other	u	16%
	--- Finishing machines:		
8451 80 21	---- For coating or impregnating yarn or fabrics	u	16%
8451 80 22	---- Other finishing processes for cotton textile	u	16%
8451 80 29	---- Other	u	16%
8451 80 90	--- Other	u	16%
8451 90 00	- Parts	u	16%
8452	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING 8440; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES	kg.	16%
8452 10	- Sewing machines of the household type:		
	--- Complete, with stand or table:		
8452 10 11	---- With electronic controls or electric motors	u	16%
8452 10 12	---- Hand operated	u	Nil
8452 10 19	---- Other	u	16%
	--- Without stand or table (heads):		
8452 10 21	---- With electronic controls or electric motors	u	16%
8452 10 22	---- Hand operated	u	Nil
8452 10 29	---- Other	u	16%
	- Other sewing machines:		
8452 21	--- Automatic units:		
8452 21 10	---- Industrial sewing machines having a motor of 150 watts capacity and above and having a speed of 1,500 stitches per minute or more	u	16%
8452 21 20	---- Other with electronic controls or electric motors	u	16%
8452 21 90	--- Other	u	16%
8452 29 00	--- Other	u	16%
8452 30	- Sewing machine needles:		
8452 30 10	--- For household type sewing machines	kg.	Nil
8452 30 90	--- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8452 40	- Furniture, bases and covers for sewing machines and parts thereof:		
8452 40 10	--- Furniture, bases and covers	kg.	Nil
8452 40 90	--- Parts of furniture, bases and cover for sewing machines	kg.	Nil
8452 90	- Other parts of sewing machines:		
8452 90 10	--- Of household sewing machines	kg.	Nil
8452 90 90	--- Other	kg.	Nil
8453	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES		
8453 10 00	- Machinery for preparing, tanning or working hides, skins or leather	u	16%
8453 20 00	- Machinery for making or repairing footwear	u	16%
8453 80 00	- Other machinery	u	16%
8453 90	- Parts :		
8453 90 10	--- Of boot and shoe manufacturing machinery	kg.	16%
8453 90 90	--- Other	kg.	16%
8454	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES		
8454 10 00	- Converters	u	16%
8454 20	- Ingot moulds and ladles :		
8454 20 10	--- Ladles	u	16%
8454 20 20	--- Ingot moulds	u	16%
8454 30	- Casting machines:		
8454 30 10	--- Die-casting machines	u	16%
8454 30 20	--- Continuous casting machines	u	16%
8454 30 90	--- Other	u	16%
8454 90 00	- Parts	kg.	16%
8455	METAL-ROLLING MILLS AND ROLLS THEREFOR		
8455 10 00	- Tube mills	u	16%
	- Other rolling mills:		
8455 21	--- Hot or combination hot and cold:		
8455 21 10	--- Hot	u	16%
8455 21 20	--- Combination hot and cold	u	16%
8455 22 00	--- Cold	u	16%
8455 30 00	- Rolls for rolling mills	u	16%
8455 90 00	- Other parts	kg.	16%
8456	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRA-SONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES		
8456 10 00	- Operated by laser or other light or photon beam processes	u	16%
8456 20 00	- Operated by ultrasonic processes	u	16%
8456 30 00	- Operated by electro-discharge processes	u	16%
	- Other:		
8456 91 00	-- For dry-etching patterns on semi-conductor materials	u	16%
8456 99	-- Other:		
8456 99 10	--- Electro-chemical machines	u	16%
8456 99 90	--- Other	u	16%
8457	MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES FOR WORKING METAL		
8457 10	- Machining centres:		
8457 10 10	--- Horizontal	u	16%
8457 10 20	--- Vertical	u	16%
8457 20	- Unit construction machines (single station):		
8457 20 10	--- Unit head boring	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8457 20 20	--- Unit head drilling		
8457 20 90	--- Other	u	16%
8457 30	- Multi-station transfer machines:	u	16%
8457 30 10	--- Rotary type		
8457 30 20	--- In-line type	u	16%
8457 30 90	--- Other	u	16%
8458	LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL	u	16%
	- Horizontal lathes:		
8458 11 00	-- Numerically controlled		
8458 19	-- Other:	u	16%
	--- Automatic, single spindle:		
8458 19 11	---- Horizontal bar, swiss type	u	16%
8458 19 12	---- Base sliding head type	u	16%
8458 19 13	---- Horizontal chucking	u	16%
8458 19 19	---- Other	u	16%
8458 19 90	---- Other	u	16%
	- Other lathes:		
8458 91 00	-- Numerically controlled		
8458 99	-- Other:	u	16%
8458 99 10	--- Automatic, multi-spindle bar		
8458 99 20	--- Automatic, multi-spindle chucking	u	16%
	--- Capstans, turrets, capstan and turret combination, coping, multi tool and production lathes:	u	16%
8458 99 31	---- Capstans lathes		
8458 99 32	---- Turrets lathes	u	16%
8458 99 33	---- Capstan and turret combination lathes	u	16%
8458 99 34	---- Copying lathes	u	16%
8458 99 35	---- Multi-tool and production lathes	u	16%
	--- Crankshaft, relieving, wheel and axle lathes:		
8458 99 41	---- Crankshaft lathes	u	16%
8458 99 42	---- Relieving lathes	u	16%
8458 99 43	---- Wheel and axle lathes	u	16%
	--- Centre lathes:		
8458 99 51	---- Tool-room type		
8458 99 59	---- Other	u	16%
8458 99 90	--- Other	u	16%
8459	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 8458	u	16%
8459 10 00	- Way-type unit head machines		
	- Other drilling machines:		
8459 21 00	-- Numerically controlled	u	16%
8459 29	-- Other:	u	16%
8459 29 10	--- Bench and pillar		
8459 29 20	--- Pillar or columns, multi-spindle	u	16%
8459 29 30	--- Radial	u	16%
8459 29 40	--- Deep hole	u	16%
8459 29 50	--- Multi head drilling machines	u	16%
8459 29 90	--- Other	u	16%
	- Other boring-milling machines:		
8459 31 00	-- Numerically controlled		
8459 39	-- Other:	u	16%
8459 39 10	--- Vertical turning or boring		
8459 39 90	--- Other	u	16%
8459 40	- Other boring machines:	u	16%
8459 40 10	--- Jig boring machines horizontal		
8459 40 20	--- Fine boring machines, horizontal	u	16%
8459 40 30	--- Fine boring machines, vertical	u	16%
8459 40 90	--- Other	u	16%
	- Milling machine, knee type:	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8459 51	-- Numerically controlled:		
8459 51 10	--- Horizontal	u	16%
8459 51 20	--- Vertical	u	16%
8459 51 30	--- Universal	u	16%
8459 51 90	--- Other	u	16%
8459 59	-- Other:		
8459 59 10	--- Horizontal	u	16%
8459 59 20	--- Vertical	u	16%
8459 59 30	--- Universal	u	16%
8459 59 40	--- Ram type	u	16%
8459 59 50	--- Die-sinking or pantograph	u	16%
8459 59 90	--- Other	u	16%
	- Other milling machines:		
8459 61	-- Numerically controlled:		
8459 61 10	--- Piano milling	u	16%
8459 61 90	--- Other	u	16%
8459 69	-- Other:		
8459 69 10	--- Bed type, horizontal	u	16%
8459 69 20	--- Bed type, vertical	u	16%
8459 69 30	--- Piano milling, single column	u	16%
8459 69 40	--- Piano milling, double column	u	16%
8459 69 90	--- Other	u	16%
8459 70	- Other threading or tapping machines :		
8459 70 10	--- Threading machines	u	16%
8459 70 20	--- Tapping machines	u	16%
8460	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL, OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 8461		
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460 11 00	-- Numerically controlled	u	16%
8460 19 00	-- Other	u	16%
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460 21 00	-- Numerically controlled	u	16%
8460 29	-- Other:		
8460 29 10	--- Cylindrical grinders	u	16%
8460 29 20	--- Internal grinders	u	16%
8460 29 30	--- Centreless grinders	u	16%
8460 29 40	--- Profile grinders	u	16%
8460 29 90	--- Other	u	16%
	- Sharpening (tool or cutter grinding) machines:		
8460 31 00	-- Numerically controlled	u	16%
8460 39	-- Other:		
8460 39 10	--- Grinder, tool or cutter	u	16%
8460 39 90	--- Other	u	16%
8460 40	- Honing or lapping machines:		
	--- Honing machines:		
8460 40 11	---- Vertical, single spindle	u	16%
8460 40 12	---- Vertical, multi-spindle	u	16%
8460 40 13	---- Horizontal	u	16%
8460 40 19	---- Other	u	16%
8460 40 20	--- Lapping machines	u	16%
8460 90	- Other:		
8460 90 10	--- Polishing and buffing machines	u	16%
8460 90 90	--- Other	u	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8461	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE TOOLS WORKING BY REMOVING METAL, OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
8461 20	- Shaping or slotting machines:		
	--- Shaping machines:		
8461 20 11	--- Die and punch shaping machines	u	16%
8461 20 19	--- Other	u	16%
8461 20 20	--- Slotting machines	u	16%
8461 30	- Broaching machines:		
8461 30 10	--- Vertical	u	16%
8461 30 20	--- Horizontal	u	16%
8461 30 90	--- Other	u	16%
8461 40	- Gear cutting, gear grinding or gear finishing machines:		
	--- Gear cutting machines:		
8461 40 11	--- Bevel gear cutting	u	16%
8461 40 12	--- Gear cutting spiral bevel and /or hypoid	u	16%
8461 40 13	--- Gear slotter or planar formed cutter type	u	16%
8461 40 14	--- Gear milling formed disc cutter type	u	16%
8461 40 19	--- Other	u	16%
	--- Gear grinding or gear finishing machines:		
8461 40 21	--- Single or double wheel disc type gear grinder	u	16%
8461 40 22	--- Formed wheel gear grinder	u	16%
8461 40 23	--- Gear shaver	u	16%
8461 40 24	--- Gear tooth, rounding, chamfering or burring	u	16%
8461 40 25	--- Gear shaper, spur and helical	u	16%
8461 40 26	--- Gear hobber, spur and helical	u	16%
8461 40 29	--- Other	u	16%
8461 50	- Sawing or cutting-off machines:		
	--- Sawing machines:		
8461 50 11	--- Band saw, horizontal	u	16%
8461 50 12	--- Band saw, vertical	u	16%
8461 50 13	--- Circular saw, cold	u	16%
8461 50 14	--- Circular saw, hot	u	16%
8461 50 15	--- Hack saw	u	16%
8461 50 19	--- Other	u	16%
	--- Cutting-off machines:		
8461 50 21	--- Abrasive wheel cutting-off machines	u	16%
8461 50 29	--- Other	u	16%
8461 90 00	- Other	u	16%
8462	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE		
8462 10	- Forging or die-stamping machines (including presses) and hammers:		
	--- Hammers:		
8462 10 11	--- Steam or air, single frame	u	16%
8462 10 12	--- Steam or air, double frame	u	16%
8462 10 13	--- Headers and upsetters	u	16%
8462 10 14	--- Double acting counter blow, air or steam	u	16%
8462 10 19	--- Other	u	16%
8462 10 20	--- Forging machines	u	16%
8462 10 30	--- Die stamping machines	u	16%
	- Bending, folding, straightening or flattening machines (including presses):		
8462 21 00	-- Numerically controlled	u	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8462 29	-- Other:		
8462 29 10	--- Bending and straightening machines	u	16%
8462 29 20	--- Press brakes	u	16%
8462 29 30	--- Other rotary head and ram type	u	16%
8462 29 90	--- Other	u	16%
	- <i>Shearing machines (including presses), other than combined punching and shearing machines :</i>		
8462 31 00	-- Numerically controlled	u	16%
8462 39	-- Other:		
8462 39 10	--- Plate and sheet shears (guillotine)	u	16%
8462 39 20	--- Bar and angle shearing and cropping	u	16%
8462 39 90	--- Other	u	16%
	- <i>Punching or notching machines (including presses), including combined punching and shearing machines:</i>		
8462 41 00	-- Numerically controlled	u	16%
8462 49	-- Other:		
8462 49 10	--- Punching machines (including turret)	u	16%
8462 49 20	--- Combination of punching, shearing and cropping machines	u	16%
8462 49 30	--- Nibbling machines	u	16%
8462 49 90	--- Other	u	16%
	- <i>Other:</i>		
8462 91	-- Hydraulic presses:		
8462 91 10	--- Hydraulic extension	u	16%
8462 91 90	--- Other	u	16%
8462 99	-- Other:		
	- <i>Pneumatic, inclinable and vertical presses:</i>		
8462 99 11	---- Pneumatic presses	u	16%
8462 99 12	---- Inclinable presses	u	16%
8462 99 13	---- Vertical gap of frame presses	u	16%
8462 99 14	---- Vertical straight presses	u	16%
8462 99 15	---- Vertical forging presses	u	16%
8462 99 19	---- Other	u	16%
8462 99 20	--- Dieing or lobbing machine presses	u	16%
8462 99 30	--- Transfer and multiple presses	u	16%
8462 99 40	--- Horizontal presses	u	16%
8462 99 50	--- Friction screw presses	u	16%
8462 99 60	--- Knuckle joint presses	u	16%
8462 99 70	--- Coining joint presses	u	16%
8462 99 90	--- Other	u	16%
8463	OTHER MACHINE-TOOLS FOR WORKING METAL, OR CERMETS, WITHOUT REMOVING MATERIAL		
8463 10	- <i>Draw-benches for bars, tubes, profiles, wire or the like:</i>		
8463 10 10	--- Wire and metal ribbon drawing machines	u	16%
8463 10 20	--- Other wire making machines	u	16%
8463 10 30	--- Tube drawing machines	u	16%
8463 10 90	--- Other	u	16%
8463 20 00	-- Thread rolling machines	u	16%
8463 30	- <i>Machines for working wire :</i>		
8463 30 10	--- Wire grill or knitting machine	u	16%
8463 30 20	--- Spring coiling	u	16%
8463 30 30	--- Chain making	u	16%
8463 30 40	--- Nail-making machine	u	16%
8463 90	- <i>Other:</i>		
8463 90 10	--- Riveting machines (excluding portable hand operated machine)	u	16%
8463 90 20	--- Strip profiling	u	16%
8463 90 30	--- Seaming machine for example for cans	u	16%
8463 90 90	--- Other	u	16%
8464	MACHINE-TOOLS FOR WORKING STONE, CERAMICS,		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS		
8464 10	- <i>Sawing machine:</i>		
8464 10 10	--- Granite cutting machines or equipment	u	16%
8464 10 90	--- Other	u	16%
8464 20 00	- Grinding or polishing machines	u	16%
8464 90 00	- Other	u	16%
8465	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS		
8465 10 00	- Machines which can carry out different types of machining operations without tool change between such operations	u	16%
	- <i>Other:</i>		
8465 91 00	--- Sawing machines	u	16%
8465 92 00	--- Planing, milling or moulding (by cutting) machines	u	16%
8465 93 00	--- Grinding, sanding or polishing machines	u	16%
8465 94 00	--- Bending or assembling machines	u	16%
8465 95 00	--- Drilling or morticing machines	u	16%
8465 96 00	--- Splitting, slicing or paring machines	u	16%
8465 99	--- <i>Other:</i>		
8465 99 10	--- Lathes	u	16%
8465 99 90	--- Other	u	16%
8466	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 8456 TO 8465, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL, FOR WORKING IN THE HAND		
8466 10	- <i>Tool holders and self-opening dieheads:</i>		
8466 10 10	--- Tool holders	kg.	16%
8466 10 20	--- Self-opening dieheads	kg.	16%
8466 20 00	- Work holders	kg.	16%
8466 30	- <i>Dividing heads and other special attachments for machine-tools:</i>		
8466 30 10	--- Chucks	kg.	16%
8466 30 20	--- Jigs and fixtures	kg.	16%
8466 30 90	--- Other	kg.	16%
	- <i>Other:</i>		
8466 91 00	--- For machines of heading 8464	kg.	16%
8466 92 00	--- For machines of heading 8465	kg.	16%
8466 93	--- <i>For machines of headings 8456 to 8461:</i>		
8466 93 10	--- Parts and accessories of machine tools, for working metals	kg.	16%
8466 93 90	--- Other	kg.	16%
8466 94 00	--- For machines of heading 8462 or 8463	kg.	16%
8467	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR		
	- <i>Pneumatic:</i>		
8467 11	--- <i>Rotary type (including combined rotary percussion):</i>		
8467 11 10	--- Drills	u	16%
8467 11 20	--- Hammers	u	16%
8467 11 90	--- Other	u	16%
8467 19 00	--- Other	u	16%
	- <i>With self-contained electric motor:</i>		
8467 21 00	--- Drills of all kinds	u	16%
8467 22 00	--- Saws	u	16%
8467 29 00	--- Other	u	16%
	- <i>Other tools:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8467 81 00	-- Chain saws	u	16%
8467 89	-- Other:		
8467 89 10	--- Compressed air grease guns, lubricators and similar appliances	u	16%
8467 89 20	--- Vibrators	u	16%
8467 89 90	--- Other	u	16%
	- Parts:		
8467 91 00	-- Of chain saws	kg.	16%
8467 92 00	-- Of pneumatic tools	kg.	16%
8467 99 00	-- Other	kg.	16%
8468	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 8515; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES		
8468 10 00	- Hand-held blow pipes	u	16%
8468 20	- Other gas-operated machinery and apparatus:		
8468 20 10	--- Welding or cutting machines	u	16%
8468 20 90	--- Other	u	16%
8468 80 00	- Other machinery and apparatus	u	16%
8468 90 00	- Parts	kg.	16%
8469	TYPEWRITERS OTHER THAN PRINTERS OF HEADING 8471; WORD-PROCESSING MACHINES		
	- Automatic typewriters and word-processing machines:		
8469 11 00	-- Word-processing machines	u	16%
8469 12 00	-- Automatic typewriters	u	16%
8469 20	- Other typewriters, electric:		
8469 20 10	--- Braille typewriters	u	Nil
8469 20 90	--- Other	u	16%
8469 30	- Other typewriters, non-electric:		
8469 30 10	--- Braille typewriters	u	Nil
8469 30 90	--- Other	u	16%
8470	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS		
8470 10 00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	16%
	- Other electronic calculating machines:		
8470 21 00	-- Incorporating a printing device	u	16%
8470 29 00	-- Other	u	16%
8470 30 00	- Other calculating machines	u	16%
8470 40	- Accounting machines:		
8470 40 10	--- Electrically operated	u	16%
8470 40 20	--- Manually operated	u	16%
8470 50	- Cash registers:		
8470 50 10	--- Electrically operated	u	16%
8470 50 20	--- Manually operated	u	16%
8470 90	- Other:		
8470 90 10	--- Electrically operated	u	16%
8470 90 20	--- Manually operated	u	16%
8471	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED		
8471 10 00	- Analogue or hybrid automatic data processing machines	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8471 30	- <i>Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:</i>		
8471 30 10	--- Personal computer	u	16%
8471 30 90	--- Other	u	16%
	- <i>Other digital automatic data processing machines:</i>		
8471 41	-- <i>Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :</i>		
8471 41 10	--- Micro computer	u	16%
8471 41 20	--- Large or main frame computer	u	16%
8471 41 90	--- Other	u	16%
8471 49 00	-- Other, presented in the form of systems	u	16%
8471 50 00	- Digital processing units other than those of sub-headings 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	u	16%
8471 60	- <i>input or output units, whether or not containing storage units in the same housing:</i>		
8471 60 10	--- Combined input or out put units	u	16%
	--- <i>Printer:</i>		
8471 60 21	---- Line printer	u	16%
8471 60 22	---- Dot matrix printer	u	16%
8471 60 23	---- Letter quality daisy wheel printer	u	16%
8471 60 24	---- Graphic printer	u	16%
8471 60 25	---- Plotter	u	16%
8471 60 26	---- Laser jet printer	u	16%
8471 60 27	---- Ink jet printer	u	16%
8471 60 29	---- Other	u	16%
8471 60 30	--- Monitor	u	16%
8471 60 40	--- Keyboard	u	16%
8471 60 50	--- Scanners	u	16%
8471 60 60	--- Mouse	u	16%
8471 60 90	--- Other	u	16%
8471 70	- <i>Storage units:</i>		
8471 70 10	--- Floppy disc drives	u	16%
8471 70 20	--- Hard disc drives	u	16%
8471 70 30	--- Removable or exchangeable disc drives	u	16%
8471 70 40	--- Magnetic tape drives	u	16%
8471 70 50	--- Cartridge tape drive	u	16%
8471 70 60	--- CD-ROM drive	u	16%
8471 70 70	--- Digital video disc drive	u	16%
8471 70 90	--- Other	u	16%
8471 80 00	- Other units of automatic data processing machines	u	16%
8471 90 00	- Other	u	16%
8472	OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN SORTING MACHINES, COIN COUNTING OR WRAPPING MACHINES, PENCIL SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES)		
8472 10 00	- Duplicating machines	u	16%
8472 20 00	- Addressing machines and address plate embossing machines	u	16%
8472 30 00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8472 90	- Other:		
8472 90 10	--- Stapling machines (staplers)	u	16%
8472 90 20	--- Digital duplicator	u	16%
8472 90 30	--- Automatic bank note dispensers	u	16%
8472 90 40	--- Coin sorting machines, coin-counting or wrapping machines	u	16%
8472 90 90	--- Other	u	16%
8473	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 8469 TO 8472		
8473 10 00	- Parts and accessories of the machines of heading 8469	kg.	16%
	- <i>Parts and accessories of the machines of heading 8470:</i>		
8473 21 00	-- Of the electronic calculating machines of sub-heading 8470 10, 8470 21 or 8471 29	kg.	16%
8473 29 00	-- Other	kg.	16%
8473 30	- <i>Parts and accessories of the machines of heading 8471:</i>		
8473 30 10	--- Microprocessors	kg.	16%
8473 30 20	--- Motherboards	kg.	16%
8473 30 30	--- Other mounted printed circuit boards	kg.	16%
8473 30 40	--- Head stack	kg.	16%
8473 30 50	--- Ink cartridges with print head assembly	kg.	16%
8473 30 60	--- Ink spray nozzle	kg.	16%
	--- Other :		
8473 30 91	---- Network access controllers	kg.	16%
8473 30 92	---- Graphic and intelligence based script technology (GIST) cards for multilingual computers	kg.	16%
8473 30 99	---- Other	kg.	16%
8473 40	- <i>Parts and accessories of the machines of heading 8472:</i>		
8473 40 10	--- Parts of duplicating, hectograph or stencil machines	kg.	16%
8473 40 90	--- Other	kg.	16%
8473 50 00	- Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472	kg.	16%
8474	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND		
8474 10	- <i>Sorting, screening, separating or washing machines:</i>		
8474 10 10	--- For coal	u	16%
8474 10 90	--- Other	u	16%
8474 20	- <i>Crushing or grinding machines:</i>		
8474 20 10	--- For stone and mineral	u	16%
8474 20 20	--- For coal	u	16%
8474 20 90	--- Other	u	16%
	- <i>Mixing or kneading machines:</i>		
8474 31	-- <i>Concrete or mortar mixers :</i>		
8474 31 10	--- Concrete mixers	u	16%
8474 31 20	--- Mortar mixers	u	16%
8474 32 00	-- Machines for mixing mineral substances with bitumen	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8474 39 00	-- Other	u	16%
8474 80	- <i>Other machinery:</i>		
8474 80 10	--- Brick and tile making machinery	u	16%
8474 80 20	--- Ceramic and clay making machinery	u	16%
8474 80 30	--- Machinery for forming foundry moulds of sand	u	16%
8474 80 90	--- Other	u	16%
8474 90 00	- Parts	kg.	16%
8475	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASH-BULBS, IN GLASS ENVELOPES; MACHINES OR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE		
8475 10 00	- Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	u	16%
	- <i>Machines for manufacturing or hot working glass or glassware:</i>		
8475 21 00	-- Machines for making optical fibres and preforms thereof	u	16%
8475 29 00	-- Other	u	16%
8475 90 00	- Parts	kg.	16%
8476	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMPS, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY CHANGING MACHINES		
	- <i>Automatic beverage-vending machines:</i>		
8476 21	-- <i>Incorporating heating or refrigerating devices:</i>		
8476 21 10	--- Incorporating refrigerating devices	u	16%
8476 21 20	--- Incorporating heating devices	u	16%
8476 29 00	-- Other	u	16%
	- <i>Other machines:</i>		
8476 81	-- <i>Incorporating heating or refrigerating devices:</i>		
8476 81 10	--- Incorporating refrigerating devices	u	16%
8476 81 20	--- Incorporating heating devices	u	16%
8476 89	-- <i>Other:</i>		
8476 89 10	--- Money changing machines	u	16%
8476 89 20	--- Postage stamps vending machines	u	16%
8476 89 30	--- Cigarette vending machines	u	16%
8476 89 90	--- Other	u	16%
8476 90	- <i>Parts:</i>		
8476 90 10	--- Of machines of sub-heading 8476 21	kg.	16%
8476 90 90	--- Other	kg.	16%
8477	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
8477 10 00	- Injection-moulding machines	u	16%
8477 20 00	- Extruders	u	16%
8477 30 00	- Blow moulding machines	u	16%
8477 40 00	- Vacuum moulding machines and other thermoforming machines	u	16%
	- <i>Other machinery for moulding or otherwise forming:</i>		
8477 51 00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	16%
8477 59 00	-- Other	u	16%
8477 80	- <i>Other machinery:</i>		
8477 80 10	--- Machinery for making rubber goods	u	16%
8477 80 90	--- Other	u	16%
8477 90 00	- Parts	kg.	16%
8478	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8478 10	- Machinery:		
8478 10 10	--- Cigar making machinery	u	16%
8478 10 20	--- Cigarette making machinery	u	16%
8478 10 90	--- Other	u	16%
8478 90 00	- Parts	kg.	16%
8479	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
8479 10 00	- Machinery for public works, building or the like	u	16%
8479 20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:		
8479 20 10	--- Oil-seed crushing or grinding machinery including purifying tanks	u	16%
8479 20 90	--- Other	u	16%
8479 30 00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	u	16%
8479 40 00	- Rope or cable-making machines	u	16%
8479 50 00	- Industrial robots, not elsewhere specified or included	u	16%
8479 60 00	- Evaporative air coolers	u	16%
8479 81 00	- Other machines and mechanical appliances: For treating metal, including electric wire coil-winders	u	16%
8479 82 00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u	16%
8479 89	-- Other:		
8479 89 10	--- Soap cutting or moulding machinery	u	16%
8479 89 20	--- Air humidifiers or dehumidifiers (other than those falling under heading 8415 or 8424)	u	16%
8479 89 30	--- Mechanical sifting machines	u	16%
8479 89 40	--- Ultrasonic transducers	u	16%
8479 89 50	--- Car washing machines and related appliances	u	16%
8479 89 60	--- Coke oven plants	u	16%
8479 89 70	--- Machinery for the manufacture of chemical and pharmaceuticals goods	u	16%
8479 89 91	--- Other: Industrial vacuum cleaners	u	16%
8479 89 92	--- Briquetting plant and machinery intended for manufacture of briquettes from agricultural and municipal waste	u	Nil
8479 89 99	--- Other	u	16%
8479 90	- Parts:		
8479 90 10	--- Of machines for public works, building or the like	kg.	16%
8479 90 20	--- Of machines for the extraction of animal or fruit and vegetable fats or oil	kg.	16%
8479 90 30	--- Of machines and mechanical appliances for treating wood	kg.	16%
8479 90 40	--- Of machinery used for manufacture of chemicals and pharmaceuticals	kg.	16%
8479 90 90	--- Other	kg.	16%
8480	MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS		
8480 10 00	- Moulding boxes for metal foundry	kg.	16%
8480 20 00	- Mould bases	kg.	16%
8480 30 00	- Moulding patterns	kg.	16%
8480 41 00	- Moulds for metal or metal carbides: Injection or compression types	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8480 49 00	-- Other	kg.	16%
8480 50 00	- Moulds for glass	kg.	16%
8480 60 00	- Moulds for mineral materials	kg.	16%
	- <i>Moulds for rubber or plastics:</i>		
8480 71 00	-- Injection or compression types	kg.	16%
8480 79 00	-- Other	kg.	16%
8481	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES		
8481 10 00	- Pressure-reducing valves	kg.	16%
8481 20 00	- Valves for oleohydraulic or pneumatic transmissions	kg.	16%
8481 30 00	- Check (non-return) valves	kg.	16%
8481 40 00	- Safety or relief valves	kg.	16%
8481 80	- <i>Other appliances:</i>		
8481 80 10	--- Taps, cocks and similar appliances of iron or steel	kg.	16%
8481 80 20	--- Taps, cocks and similar appliances of non-ferrous metal	kg.	16%
8481 80 30	--- Industrial valves (excluding pressure-reducing valves, and thermostatically controlled valves)	kg.	16%
	--- <i>Inner tube valves:</i>		
8481 80 41	---- For bicycles	kg.	16%
8481 80 49	---- Other	kg.	16%
8481 80 50	--- Expansion valves and solenoid valves for refrigerating and air conditioning appliances and machinery	kg.	16%
8481 80 90	--- Other	kg.	16%
8481 90	- <i>Parts :</i>		
8481 90 10	--- Bicycles valves	kg.	16%
8481 90 90	--- Other	kg.	16%
8482	BALL OR ROLLER BEARINGS		
8482 10	- <i>Ball bearings:</i>		
	--- <i>Adapter ball bearings (radial type) :</i>		
8482 10 11	---- Not exceeding 50 mm of bore diameter	u	16%
8482 10 12	---- Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	16%
8482 10 13	---- Of bore diameter exceeding 100 mm	u	16%
8482 10 20	--- Other ball bearing (radial type) of bore diameter not exceeding 50 mm	u	16%
8482 10 30	--- Other ball bearing (radial type) of bore diameter exceeding 50 mm but not exceeding 100 mm	u	16%
8482 10 40	--- Of bore diameter exceeding 100 mm	u	16%
	--- <i>Thrust ball bearings :</i>		
8482 10 51	---- Of bore diameter not exceeding 50 mm	u	16%
8482 10 52	---- Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	16%
8482 10 53	---- Of bore diameter exceeding 100 mm	u	16%
8482 10 90	--- Other	u	16%
8482 20	- <i>Tapered roller bearings, including cone and tapered roller assemblies:</i>		
	--- <i>Tapered roller bearings (radial type) :</i>		
8482 20 11	---- Of bore diameter not exceeding 50 mm	u	16%
8482 20 12	---- Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	16%
8482 20 13	---- Of bore diameter exceeding 100 mm	u	16%
8482 20 90	--- Other	u	16%
8482 30 00	- Spherical roller bearings	u	16%
8482 40 00	- Needle roller bearings	u	16%
8482 50	- <i>Other cylindrical roller bearings:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- Radial type :		
8482 50 11	---- Of bore diameter not exceeding 50 mm	u	16%
8482 50 12	---- Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	16%
8482 50 13	---- Of bore diameter exceeding 100 mm	u	16%
	--- Thrust roller bearings:		
8482 50 21	---- Of bore diameter not exceeding 50 mm	u	16%
8482 50 22	---- Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	16%
8482 50 23	---- Of bore diameter exceeding 100 mm	u	16%
8482 80 00	- Other, including combined ball or roller bearings	u	16%
	- Parts:		
8482 91	-- Balls, needles and rollers:		
	--- Balls:		
8482 91 11	---- Of nickel alloys	kg.	16%
8482 91 12	---- Of tungsten carbide	kg.	16%
8482 91 13	---- Of special stainless steel	kg.	16%
8482 91 14	---- Of high speed steel	kg.	16%
8482 91 19	---- Other	kg.	16%
8482 91 20	--- Needles	kg.	16%
8482 91 30	--- Rollers	kg.	16%
8482 99 00	-- Other	kg.	16%
8483	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS)		
8483 10	- Transmission shafts (including cam shafts and crank shafts) and cranks :		
8483 10 10	--- Crank shafts for sewing machines	u	16%
	--- Other :		
8483 10 91	---- Crank shaft for engines of heading 8407	u	16%
8483 10 92	---- Crank shaft for engines of heading 8408	u	16%
8483 10 99	---- Other	u	16%
8483 20 00	- Bearing housings, incorporating ball or roller bearings	u	16%
8483 30 00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u	16%
8483 40 00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	u	16%
8483 50	- Flywheels and pulleys, including pulley blocks:		
8483 50 10	--- Pulleys, power transmission	u	16%
8483 50 90	--- Other	u	16%
8483 60	- Clutches and shaft couplings (including universal joints):		
8483 60 10	--- Flexible coupling	u	16%
8483 60 20	--- Fluid coupling	u	16%
8483 60 90	--- Other	u	16%
8483 90 00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	kg.	16%
8484	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS		
8484 10	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8484 10 10	--- Asbestos metallic packings and gaskets (excluding gaskets of asbestos board reinforced with metal gauze or wire)	kg.	16%
8484 10 90	--- Other	kg.	16%
8484 20 00	- Mechanical seals	kg.	16%
8484 90 00	- Other	kg.	16%
8485	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
8485 10 00	- Ships' or boats' propellers and blades therefor	u	16%
8485 90 00	- Other	kg.	16%

## CHAPTER 85

*Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles*

## NOTES

1. This Chapter does not cover :

(a) electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) articles of glass of heading 7011; or

(c) electrically heated furniture of Chapter 94.

2. Headings 8501 to 8504 do not apply to goods described in headings 8511, 8512, 8540, 8541 or 8542.

However, metal tank mercury arc rectifiers remain classified in heading 8504.

3. Heading 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

(a) vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetables juice extractors, of any weight;

(b) other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans and ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 8414), centrifugal clothes-dryers (heading 8421), dish washing machines (heading 8422), household washing machines (heading 8450), roller or other ironing machines (heading 8420 or 8451), sewing machines (heading 8452), electric scissors (heading 8467) or to electro-thermic appliances (heading 8516).

4. For the purposes of heading 8534, "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 8542.

5. For the purposes of headings 8541 and 8542 :

(A) "diodes, transistors and similar semi-conductor devices" are semi-conductor devices, the operation of which depends on variations in resistivity on the application of an electric field;



(B) "electronic integrated circuits and micro-assemblies" are :

(a) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;

(b) hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semi-conductor technology, are combined to all intents and purposes indivisibly on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(c) micro-assemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any other heading in this Schedule which might cover them by reference to, in particular, their function.

6. Records, tapes and other media of heading 8523 or 8524 remain classified in those headings, when they are presented with the apparatus for which they are intended.

This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

7. For the purposes of heading 8548, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

8. For the purposes of heading 8524 "recording" of sound or other phenomena shall amount to manufacture.

#### SUB-HEADING NOTES

1. Sub-headings 8519 92 and 8527 12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

2. For the purposes of sub-heading 8542 10, the term "smart" cards means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

#### SUPPLEMENTARY NOTE

For the purposes of heading 8524, "Information Technology Software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8501	ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS)		
8501 10	- Motors of an output not exceeding 37.5 W:		
	--- DC motor:		
8501 10 11	--- Micro motor	u	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8501 10 12	---- Stepper motor	u	16%
8501 10 13	---- Wiper motor	u	16%
8501 10 19	---- Other	u	16%
8501 10 20	--- AC motor	u	16%
8501 20 00	- Universal AC or DC motors of an output exceeding 37.5 W	u	16%
	- <i>Other DC motors; DC generators:</i>		
8501 31	-- <i>Of an output not exceeding 750 W:</i>		
	--- <i>DC motors:</i>		
8501 31 11	---- Micro motor	u	16%
8501 31 12	---- Stepper motor	u	16%
8501 31 13	---- Wiper motor	u	16%
8501 31 19	---- Other	u	16%
8501 31 20	--- DC generators	u	16%
8501 32	-- <i>Of an output exceeding 750 W but not exceeding 75 kW:</i>		
8501 32 10	--- DC motor	u	16%
8501 32 20	--- DC generators	u	16%
8501 33	-- <i>Of an output exceeding 75 kW but not exceeding 375 kW:</i>		
8501 33 10	--- DC motors	u	16%
8501 33 20	--- DC generators	u	16%
8501 34	-- <i>Of an output exceeding 375 kW:</i>		
8501 34 10	--- <i>Of an output exceeding 375 kW but not exceeding 1,000 kW</i>	u	16%
8501 34 20	--- <i>Of an output exceeding 1,000 kW but not exceeding 2,000 kW</i>	u	16%
8501 34 30	--- <i>Of an output exceeding 2,000 kW but not exceeding 5,000 kW</i>	u	16%
8501 34 40	--- <i>Of an output exceeding 5,000 kW but not exceeding 10,000 kW</i>	u	16%
8501 34 50	--- <i>Of an output exceeding 10,000 kW</i>	u	16%
8501 40	- <i>Other AC motors, single-phase</i>		
8501 40 10	--- Fractional horse power motor	u	16%
8501 40 90	--- Other	u	16%
	- <i>Other AC motors, multi-phase:</i>		
8501 51	-- <i>Of an output not exceeding 750 W:</i>		
8501 51 10	--- Squirrel cage induction motor, 3 phase type	u	16%
8501 51 20	--- Slipring motor	u	16%
8501 51 90	--- Other	u	16%
8501 52	-- <i>Of an output exceeding 750 W but not exceeding 75 kW:</i>		
8501 52 10	--- Squirrel cage induction motor, 3 phase type	u	16%
8501 52 20	--- Slipring motor	u	16%
8501 52 90	--- Other	u	16%
8501 53	-- <i>Of an output exceeding 75 kW:</i>		
8501 53 10	--- Squirrel cage induction motor, 3 phase type	u	16%
8501 53 20	--- Slipring motor	u	16%
8501 53 30	--- Traction motor	u	16%
8501 53 90	--- Other	u	16%
	- <i>AC generators (alternators):</i>		
8501 61 00	-- <i>Of an output not exceeding 75 kVA</i>	u	16%
8501 62 00	-- <i>Of an output exceeding 75 kVA but not exceeding 375 kVA</i>	u	16%
8501 63 00	-- <i>Of an output exceeding 375 kVA but not exceeding 750 kVA</i>	u	16%
8501 64	-- <i>Of an output exceeding 750 kVA:</i>		
8501 64 10	--- <i>Of an output exceeding 750 kVA but not exceeding 2,000 kVA</i>	u	16%
8501 64 20	--- <i>Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA</i>	u	16%
8501 64 30	--- <i>Of an output exceeding 5,000 kVA but not exceeding 15,000 kVA</i>	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8501 64 40	--- Of an output exceeding 15,000 kVA but not exceeding 37,500 kVA	u	16%
8501 64 50	--- Of an output exceeding 37,500 kVA but not exceeding 75,000 kVA	u	16%
8501 64 60	--- Of an output exceeding 75,000 kVA but not exceeding 1,37,500 kVA	u	16%
8501 64 70	--- Of an output exceeding 1,37,500 kVA but not exceeding 3,12,500 kVA	u	16%
8501 64 80	--- Of an output exceeding 3,12,500 kVA	u	16%
8502	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS		
	- <i>Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):</i>		
8502 11 00	-- Of an output not exceeding 75 kVA	u	16%
8502 12 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	u	16%
8502 13	-- <i>Of an output exceeding 375 kVA :</i>		
8502 13 10	--- Of an output exceeding 375 kVA but not exceeding 1,000 kVA	u	16%
8502 13 20	--- Of an output exceeding 1,000 kVA but not exceeding 1,500 kVA	u	16%
8502 13 30	--- Of an output exceeding 1,500 kVA but not exceeding 2,000 kVA	u	16%
8502 13 40	--- Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA	u	16%
8502 13 50	--- Of an output exceeding 5,000 kVA but not exceeding 10,000 kVA	u	16%
8502 13 60	--- Of an output exceeding 10,000 kVA	u	16%
8502 20	- <i>Generating sets with spark-ignition internal combustion piston engines:</i>		
8502 20 10	--- Electric portable generators of an output not exceeding 3.5 kVA	u	16%
8502 20 90	--- Other	u	16%
	- <i>Other generating sets :</i>		
8502 31 00	-- Wind-powered	u	16%
8502 39	-- <i>Other:</i>		
8502 39 10	--- Powered by steam engine	u	16%
8502 39 20	--- Powered by water turbine	u	16%
8502 39 90	--- Other	u	16%
8502 40 00	- Electric rotary converters	u	16%
8503	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 8501 OR 8502		
8503 00	- <i>Parts suitable for use solely or principally with the machines of heading 8501 or 8502:</i>		
8503 00 10	--- Parts of generator (AC or DC)	kg.	16%
	--- <i>Parts of electric motor :</i>		
8503 00 21	---- Of DC motor	kg.	16%
8503 00 29	---- Other	kg.	16%
8503 00 90	--- Other	kg.	16%
8504	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS		
8504 10	- <i>Ballasts for discharge lamps or tubes:</i>		
8504 10 10	--- Conventional type	u	16%
8504 10 20	--- For compact fluorescent lamps	u	16%
8504 10 90	--- Other	u	16%
	- <i>Liquid dielectric transformers:</i>		
8504 21 00	-- Having a power handling capacity not exceeding 650 kVA	u	16%
8504 22 00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	u	16%
8504 23	-- <i>Having a power handling capacity exceeding 10,000 kVA:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8504 23 10	--- Having a power handling capacity exceeding 10,000 kVA but not exceeding 50,000 kVA	u	16%
8504 23 20	--- Having a power handling capacity exceeding 50,000 kVA but not exceeding 1,00,000 kVA	u	16%
8504 23 30	--- Having a power handling capacity exceeding 1,00,000 kVA but not exceeding 2,50,000 kVA	u	16%
8504 23 40	--- Having a power handling capacity exceeding 2,50,000 kVA	u	16%
	- <i>Other transformers:</i>		
8504 31 00	-- Having a power handling capacity not exceeding 1 kVA	u	16%
8504 32 00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	u	16%
8504 33 00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	u	16%
8504 34 00	-- Having a power handling capacity exceeding 500 kVA	u	16%
8504 40	- <i>Static converters:</i>		
8504 40 10	--- Electric inverter	u	16%
	--- <i>Rectifier:</i>		
8504 40 21	---- Dip bridge rectifier	u	16%
8504 40 29	---- Other	u	16%
8504 40 30	--- Battery chargers	u	16%
8504 40 40	--- Voltage regulator and stabilizers (other than automatic)	u	16%
8504 40 90	--- Other	u	16%
8504 50	- <i>Other inductors:</i>		
8504 50 10	--- Choke coils (chokes)	u	16%
8504 50 90	--- Other	u	16%
8504 90	- <i>Parts :</i>		
8504 90 10	--- Of transformers	kg.	16%
8504 90 90	--- Other	kg.	16%
8505	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS		
	- <i>Permanent magnets and articles intended to become permanent magnets after magnetisation:</i>		
8505 11	-- <i>Of metal:</i>		
8505 11 10	--- Ferrite cores	kg.	16%
8505 11 90	--- Other	kg.	16%
8505 19 00	-- Other	kg.	16%
8505 20 00	- Electro-magnetic couplings, clutches and brakes	kg.	16%
8505 30 00	- Electro-magnetic lifting heads	kg.	16%
8505 90 00	- Other, including parts	kg.	16%
8506	PRIMARY CELLS AND PRIMARY BATTERIES		
8506 10 00	- Manganese dioxide	u	16%
8506 30 00	- Mercuric oxide	u	16%
8506 40 00	- Silver oxide	u	16%
8506 50 00	- Lithium	u	16%
8506 60 00	- Air-zinc	u	16%
8506 80	- <i>Other primary cells and primary batteries:</i>		
8506 80 10	--- Button Cells	u	16%
8506 80 90	--- Other	u	16%
8506 90 00	- Parts	kg.	16%
8507	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE)		
8507 10 00	- Lead-acid, of a kind used for starting piston engines	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8507 20 00	- Other lead-acid accumulators	u	16%
8507 30 00	- Nickel-cadmium	u	16%
8507 40 00	- Nickel-iron	u	16%
8507 80 00	- Other accumulators	u	16%
8507 90	- <i>Parts:</i>		
8507 90 10	--- Accumulator cases made of hard rubber and separators	kg.	16%
8507 90 90	--- Other	kg.	16%
8509	ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR		
8509 10 00	- Vacuum cleaners, including dry and wet vacuum cleaners	u	16%
8509 20 00	- Floor polishers	u	16%
8509 30 00	- Kitchen waste disposers	u	16%
8509 40	- <i>Food grinders and mixers; fruit or vegetable juice extractors:</i>		
8509 40 10	--- Food grinders	u	16%
8509 40 90	--- Other	u	16%
8509 80 00	- Other appliances	u	16%
8509 90 00	- Parts	kg.	16%
8510	SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR		
8510 10 00	- Shavers	u	16%
8510 20 00	- Hair clippers	u	16%
8510 30 00	- Hair-removing appliances	u	16%
8510 90 00	- Parts	kg.	16%
8511	ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES		
8511 10 00	- Sparking plugs	u	16%
8511 20	- <i>Ignition magnetos; magneto-dynamos; magnetic flywheels:</i>		
8511 20 10	--- Electronic ignition magnetos	u	16%
8511 20 90	--- Other	u	16%
8511 30	- <i>Distributors; ignition coils:</i>		
8511 30 10	--- Distributors	u	16%
8511 30 20	--- Ignition coils	u	16%
8511 40 00	- Starter motors and dual purpose starter-generators	u	16%
8511 50 00	- Other generators	u	16%
8511 80 00	- Other equipment	u	16%
8511 90 00	- Parts	kg.	16%
8512	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 8539), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES		
8512 10 00	- Lighting or visual signalling equipment of a kind used on bicycles	u	16%
8512 20	- <i>Other lighting or visual signalling equipment:</i>		
8512 20 10	--- Head lamps, tail lamps, stop lamps, side lamps and blinkers	u	16%
8512 20 20	--- Other automobile lighting equipment	u	16%
8512 20 90	--- Other	u	16%
8512 30	- <i>Sound signalling equipment:</i>		
8512 30 10	--- Horns	u	16%
8512 30 90	--- Other	u	16%
8512 40 00	- Windscreen wipers, defrosters and demisters	u	16%
8512 90 00	- Parts	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8513	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING 8512		
8513 10	- <i>Lamps:</i>		
8513 10 10	--- Torch	u	16%
8513 10 20	--- Other flash-lights excluding those for photographic purposes	u	16%
8513 10 30	--- Miners' safety lamps	u	16%
8513 10 40	--- Magneto lamps	u	16%
8513 10 90	--- Other	u	16%
8513 90 00	- Parts	kg.	16%
8514	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS		
8514 10 00	- Resistance heated furnaces and ovens	u	16%
8514 20 00	- Furnaces and ovens functioning by induction or dielectric loss	u	16%
8514 30	- <i>Other furnaces and ovens:</i>		
8514 30 10	--- For melting	u	16%
8514 30 90	--- Other	u	16%
8514 40 00	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	16%
8514 90 00	- Parts	kg.	16%
8515	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTO BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS		
	- <i>Brazing or soldering machines and apparatus:</i>		
8515 11 00	-- Soldering irons and guns	u	16%
8515 19 00	-- Other	u.	16%
	- <i>Machines and apparatus for resistance welding of metal:</i>		
8515 21	-- <i>Fully or partly automatic:</i>		
8515 21 10	--- Automatic spot welding machinery	u	16%
8515 21 20	--- Automatic butt welding machinery	u	16%
8515 21 90	--- Other	u	16%
8515 29 00	-- Other	u	16%
	- <i>Machines and apparatus for arc (including plasma arc) welding of metals:</i>		
8515 31 00	-- Fully or partly automatic	u	16%
8515 39	-- <i>Other:</i>		
8515 39 10	--- AC arc welding machinery	u	16%
8515 39 20	--- Argon arc welding machinery	u	16%
8515 39 90	--- Other	u	16%
8515 80	- <i>Other machines and apparatus:</i>		
8515 80 10	--- High-frequency plastic welding machine	u	16%
8515 80 90	--- Other	u	16%
8515 90 00	- Parts	kg.	16%
8516	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTROTHERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTROTHERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 8545		
8516 10 00	- Electric instantaneous or storage water heaters and immersion heaters	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Electric space heating apparatus and electric soil heating apparatus:</i>		
8516 21 00	-- Storage heating radiators	u	16%
8516 29 00	-- Other	u	16%
	- <i>Electro-thermic hair-dressing or hand-drying apparatus :</i>		
8516 31 00	-- Hair dryers	u	16%
8516 32 00	-- Other hair-dressing apparatus	u	16%
8516 33 00	-- Hand-drying apparatus	u	16%
8516 40 00	- Electric smoothing irons	u	16%
8516 50 00	- Microwave ovens	u	16%
8516 60 00	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	u	16%
	- <i>Other electro-thermic appliances:</i>		
8516 71 00	-- Coffee or tea makers	u	16%
8516 72 00	-- Toasters	u	16%
8516 79	-- Other:		
8516 79 10	--- Electro-thermic fluid heaters	u	16%
8516 79 20	--- Electrical or electronic devices for repelling insects (for example, mosquitoes or other similar kind of insects)	u	16%
8516 79 90	--- Other	u	16%
8516 80 00	- Electric heating resistors	u	16%
8516 90 00	- Parts	kg.	16%
8517	ELECTRICAL APPARATUS FOR LINE TELEPHONY OR LINE TELEGRAPHY, INCLUDING LINE TELEPHONE SETS WITH CORDLESS HANDSETS AND TELECOMMUNICATION APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS OR FOR DIGITAL LINE SYSTEMS; VIDEOPHONES		
	- <i>Telephone sets; videophones:</i>		
8517 11	-- <i>Line telephone sets with cordless handsets :</i>		
8517 11 10	--- Push button type	u	16%
8517 11 90	--- Other	u	16%
8517 19	-- Other:		
	--- <i>Telephone sets:</i>		
8517 19 11	---- Push button type	u	16%
8517 19 12	---- Rotary dial type	u	16%
8517 19 19	---- Other	u	16%
8517 19 20	--- Videophones	u	16%
	- <i>Facsimile machines and teleprinters:</i>		
8517 21 00	-- Facsimile machines	u	16%
8517 22 00	-- Teleprinters	u	16%
8517 30 00	- Telephonic or telegraphic switching apparatus	u	16%
8517 50	- <i>Other apparatus, for carrier-current line systems or for digital line systems:</i>		
8517 50 10	-- PLCC equipment	u	16%
8517 50 20	-- Voice frequency telegraphy	u	16%
8517 50 30	-- Modems (modulators-demodulators)	u	16%
8517 50 40	-- High bit rate digital subscriber line system (HDSL)	u	16%
8517 50 50	-- Digital loop carrier system (DLC)	u	16%
8517 50 60	-- Synchronous digital hierarchy system (SDH)	u	16%
8517 50 70	-- Multiplexer, statistical multiplexer	u	16%
	--- Other:		
8517 50 91	---- ISDN terminals	u	16%
8517 50 92	---- ISDN terminal adapters	u	16%
8517 50 93	---- Routers	u	16%
8517 50 94	---- X25 pads	u	16%
8517 50 99	--- Other	u	16%
8517 80	- <i>Other apparatus:</i>		
8517 80 10	--- Attachments for telephones	u	16%
8517 80 20	--- Subscriber end equipment	u	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8517 80 30	--- Set top boxes for gaining access to the Internet	u	16%
8517 80 90	--- Other	u	16%
8517 90	- Parts:		
8517 90 10	--- Populated, loaded or stuffed printed circuit boards	kg.	16%
8517 90 90	--- Other	kg.	16%
8518	MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SET		
8518 10 00	- Microphones and stands therefor	u	16%
	- Loudspeakers, whether or not mounted in their enclosures:		
8518 21 00	-- Single loudspeakers, mounted in their enclosures	u	16%
8518 22 00	-- Multiple loudspeakers, mounted in the same enclosure	u	16%
8518 29 00	-- Other	u	16%
8518 30 00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	u	16%
8518 40 00	- Audio-frequency electric amplifiers	u	16%
8518 50 00	- Electric sound amplifier sets	u	16%
8518 90 00	- Parts	kg.	16%
8519	TURNABLES (RECORD-DECKS), RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND REPRODUCING APPARATUS, NOT INCORPORATING A SOUND RECORDING DEVICE		
8519 10 00	- Coinor disc-operated record-players	u	16%
	- Other record-players:		
8519 21 00	-- Without loudspeaker	u	16%
8519 29 00	-- Other	u	16%
	- Turntables (record-decks):		
8519 31 00	-- With automatic record changing mechanism	u	16%
8519 39 00	-- Other	u	16%
8519 40 00	- Transcribing machines	u	16%
	- Other sound reproducing apparatus:		
8519 92 00	-- Pocket-size cassette players	u	16%
8519 93 00	-- Other, cassette-type	u	16%
8519 99	-- Other:		
8519 99 10	--- Audio compact disc players	u	16%
8519 99 20	--- Compact disc changer including mini disc player or laser disc player	u	16%
8519 99 30	--- Time code readers	u	16%
8519 99 40	--- MP-3 player	u	16%
8519 99 90	--- Other	u	16%
8520	MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS, WHETHER OR NOT INCORPORATING A SOUND REPRODUCING DEVICE		
8520 10 00	- Dictating machines not capable of operating without an external source of power	u	16%
8520 20 00	- Telephone answering machines	u	16%
	- Other magnetic tape recorders incorporating sound reproducing apparatus:		
8520 32 00	-- Digital audio type	u	16%
8520 33	-- Other, cassette-type:		
8520 33 10	--- Heavy-duty tape recorders	u	16%
8520 33 90	--- Other	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8520 39	-- Other :		
8520 39 10	--- Heavy-duty tape recorders	u	16%
8520 39 90	--- Other	u	16%
8520 90	- Other:		
8520 90 10	--- Compact disc recording apparatus	u	16%
8520 90 90	--- Other	u	16%
8521	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER		
8521 10	- Magnetic tape-type:		
	--- Cassette tape-type:		
8521 10 11	---- Professional video tape recorders with ¾" or 1" tape	u	16%
8521 10 12	---- Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	16%
8521 10 19	---- Other	u	16%
	--- Spool type:		
8521 10 21	---- Professional video tape recorders with ¾" or 1" tape	u	16%
8521 10 22	---- Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	16%
8521 10 29	---- Other	u	16%
	--- Other:		
8521 10 91	---- Professional video tape recorders with ¾" or 1" tape solid state or otherwise	u	16%
8521 10 92	---- Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	16%
8521 10 99	--- Other	u	16%
8521 90	- Other :		
8521 90 10	--- Video duplicating system with master and slave control	u	16%
8521 90 20	--- DVD player	u	16%
8521 90 90	--- Other	u	16%
8522	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8519 TO 8521		
8522 10 00	- Pick-up cartridges	kg.	16%
8522 90 00	- Other	kg.	16%
8523	PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, OTHER THAN PRODUCTS OF CHAPTER 37		
	- Magnetic tapes:		
8523 11	-- Of a width not exceeding 4 mm :		
	--- For recording sound :		
8523 11 11	---- Audio cassettes	u	16%
8523 11 19	---- Other	u	16%
	--- For recording phenomena other than sound:		
8523 11 21	---- Video cassettes	u	16%
8523 11 22	---- Other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	u	16%
8523 11 29	---- Other	u	16%
8523 12	-- Of a width exceeding 4 mm but not exceeding 6.5 mm:		
	--- For recording sound:		
8523 12 11	---- Audio cassettes	u	16%
8523 12 19	---- Other	u	16%
	--- For recording phenomena other than sound:		
8523 12 21	---- Video cassettes	u	16%
8523 12 22	---- Other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8523 12 29	---- Other	u	16%
8523 13	-- <i>Of a width exceeding 6.5 mm:</i>		
	--- <i>For recording sound :</i>		
8523 13 11	---- Audio cassette tape of width exceeding 6.5 mm but not exceeding 35 mm, and 16 mm sprocket tapes	u	16%
8523 13 12	---- Other audio cassette tape	u	16%
8523 13 13	---- Other audio magnetic tape of width exceeding 6.5 mm but not exceeding 35 mm, and 16 mm sprocket tapes	u	16%
8523 13 19	---- Other	u	16%
	--- <i>For recording phenomena other than sound :</i>		
8523 13 21	---- ½" and 1" video cassettes	u	16%
8523 13 22	---- ½" video cassette suitable to work with betacam, betacam SP/M II and VHS type VCR	u	16%
8523 13 23	---- Other video cassettes	u	16%
8523 13 24	---- ½" and 1" video tapes	u	16%
8523 13 25	---- Other video tapes	u	16%
8523 13 29	---- Other	u	16%
8523 20	- <i>Magnetic discs:</i>		
8523 20 10	--- Hard disc pack	u	16%
8523 20 20	--- Floppy disc or diskettes	u	16%
8523 20 90	--- Other	u	16%
8523 30 00	- Cards incorporating a magnetic stripe	u	16%
8523 90	- <i>Other:</i>		
8523 90 10	--- Matrices for the production of records; prepared record blanks	u	16%
8523 90 20	--- Cartridge tape	u	16%
8523 90 30	--- ½" video cassette suitable to work with digital type VCR	u	16%
8523 90 40	--- Unrecorded compact disc (Audio)	u	16%
8523 90 50	--- Compact disc recordable	u	16%
8523 90 60	--- Blank Master Disc ( <i>i.e.</i> substrate) for producing stamper for compact disc	u	16%
8523 90 90	--- Other	u	16%
8524	RECORDS, TAPES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, BUT EXCLUDING PRODUCTS OF CHAPTER 37		
8524 10	- <i>Gramophone records:</i>		
8524 10 10	--- Learning aids, such as, language records	u	16%
8524 10 90	--- Other	u	16%
	- <i>Discs for laser reading systems:</i>		
8524 31	-- <i>For reproducing phenomena other than sound or image:</i>		
	--- <i>Software:</i>		
8524 31 11	---- Information Technology software	u	Nil
8524 31 19	---- Other	u	Nil
8524 31 90	--- Other	u	16%
8524 32	-- <i>For reproducing sound only:</i>		
8524 32 10	--- Pre-recorded audio compact discs or pre-recorded audio mini discs	u	16%
8524 32 90	--- Other	u	16%
8524 39	-- <i>Other:</i>		
8524 39 10	--- Video compact disc of educational nature	u	16%
8524 39 20	--- Other video compact discs	u	16%
8524 39 30	--- Digital video discs	u	16%
8524 39 90	--- Other	u	16%
8524 40	- <i>Magnetic tapes for reproducing phenomena other than sound or image:</i>		
	--- <i>Software:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8524 40 11	---- Information Technology software	u	Nil
8524 40 19	---- Other	u	Nil
8524 40 90	--- Other	u	16%
	- Other magnetic tapes:		
8524 51	-- Of a width not exceeding 4 mm:		
	--- Learning aids:		
8524 51 11	---- Audio cassettes	u	16%
8524 51 12	---- Video tapes of educational nature	u	16%
8524 51 19	---- Other	u	16%
8524 51 20	--- Audio-visual news or audio-visual views material including news clippings	u	16%
8524 51 30	--- Children's video films	u	16%
8524 51 40	--- Other video films	u	16%
8524 51 90	--- Other	u	16%
8524 52	-- Of a width exceeding 4 mm but not exceeding 6.5 mm:		
	--- Learning aids:		
8524 52 11	---- Audio cassettes	u	16%
8524 52 12	---- Video tapes of educational nature	u	16%
8524 52 19	---- Other	u	16%
8524 52 20	--- Audio-visual news or audio-visual views material including news clippings	u	16%
8524 52 30	--- Children's video films	u	16%
8524 52 40	--- Other video films	u	16%
8524 52 90	--- Other	u	16%
8524 53	-- Of a width exceeding 6.5 mm :		
	--- Learning aids:		
8524 53 11	---- Audio cassettes	u	16%
8524 53 12	---- Video tapes of educational nature	u	16%
8524 53 19	---- Other	u	16%
8524 53 20	--- Audio-visual news or audio-visual material including news clippings	u	16%
8524 53 30	--- Children's video films	u	16%
8524 53 40	--- Other video films	u	16%
8524 53 90	--- Other	u	16%
8524 60 00	- Cards incorporating a magnetic stripe	u	16%
	- Other:		
8524 91	-- For reproducing phenomena other than sound or image:		
	--- Software:		
8524 91 11	---- Information Technology software on floppy disc or cartridge tape	u	Nil
8524 91 12	---- Information Technology software on disc or on CD ROM	u	Nil
8524 91 13	---- Information Technology software on other media	u	Nil
8524 91 19	---- Other	u	Nil
8524 91 90	--- Other	u	16%
8524 99	-- Other :		
8524 99 10	--- Audio-visual news or audio-visual views material including news clippings	u	16%
8524 99 20	--- 2-D/3D computer graphics	u	16%
8524 99 30	--- Stamper for CD audio, CD video and CD-ROM	u	16%
	--- Other:		
8524 99 91	---- Matrices for the production of records; prepared record blanks	u	16%
8524 99 99	---- Other	u	16%
8525	TRANSMISSION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY, RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS; STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS; DIGITAL CAMERAS		
8525 10	- Transmission apparatus:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8525 10 10	--- Radio broadcast transmitter	u	16%
8525 10 20	--- TV broadcast transmitter	u	16%
8525 10 30	--- Broadcast equipment sub-system	u	16%
8525 10 40	--- Communication jamming equipment	u	16%
8525 10 50	--- Wireless microphone	u	16%
8525 10 90	--- Other	u	16%
8525 20	- <i>Transmission apparatus incorporating reception apparatus:</i>		
	--- <i>Two way radio communication equipment:</i>		
8525 20 11	---- Walkie talkie set	u	16%
8525 20 12	---- Cordless handset	u	16%
8525 20 13	---- Car telephone	u	16%
8525 20 14	---- Transportable telephone	u	16%
8525 20 15	---- Marine radio communication equipment	u	16%
8525 20 16	---- Amateur radio equipment	u	16%
8525 20 17	---- Cellular telephone	u	16%
8525 20 19	---- Other	u	16%
	--- <i>Other:</i>		
8525 20 91	---- VSAT terminals	u	16%
8525 20 92	---- Other satellite communication equipment	u	16%
8525 20 99	---- Other	u	16%
8525 30 00	- Television cameras	u	16%
8525 40 00	- Still image video cameras and other video camera recorders; digital cameras	u	16%
8526	- RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS		
8526 10 00	- Radar apparatus	u	16%
	- <i>Other:</i>		
8526 91	-- <i>Radio navigational aid apparatus:</i>		
8526 91 10	--- Direction measuring equipment	u	16%
8526 91 20	--- Instrument landing system	u	16%
8526 91 30	--- Direction finding equipment	u	16%
8526 91 40	--- Non-directional beacon	u	16%
8526 91 50	--- VHF omni range equipment	u	16%
8526 91 90	--- Other	u	16%
8526 92 00	-- Radio remote control apparatus	u	16%
8527	- RECEPTION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY OR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK		
	- <i>Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:</i>		
8527 12 00	-- Pocket-size radio cassette-players	u	16%
8527 13 00	-- Other apparatus combined with sound recording or reproducing apparatus	u	16%
8527 19 00	-- Other	u	16%
	- <i>Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:</i>		
8527 21 00	-- Combined with sound recording or reproducing apparatus	u	16%
8527 29 00	-- Other	u	16%
	- <i>Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:</i>		
8527 31 00	-- Combined with sound recording or reproducing apparatus	u	16%
8527 32 00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8527 39 00	-- Other	u	16%
8527 90	- Other apparatus:		
	---- Radio communication receivers:		
8527 90 11	---- Radio pagers	u	16%
8527 90 12	---- Demodulators	u	16%
8527 90 19	---- Other	u	16%
8527 90 90	---- Other	u	16%
8528	RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS; VIDEO MONITORS AND VIDEO PROJECTORS		
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
8528 12	-- Colour :		
8528 12 11	---- Television set of screen size up to 36 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 12	---- Television set of screen size exceeding 36 cm but not exceeding 54 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 13	---- Television set of screen size exceeding 54 cm but not exceeding 68 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 14	---- Television set of screen size exceeding 68 cm but not exceeding 74 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 15	---- Television set of screen size exceeding 74 cm but not exceeding 87 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 16	---- Television set of screen size exceeding 87 cm but not exceeding 105 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 17	---- Television set of screen size exceeding 105 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 18	---- Liquid crystal display television set of screen size below 63 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 19	---- Other	u	16% or Rs. 34,000/- per set whichever is higher
	---- Other :		
8528 12 91	---- Satellite receivers	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 99	---- Other	u	16% or Rs. 34,000/- per set whichever is higher
8528 13	-- Black and white or other monochrome:		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8528 13 10	--- Liquid crystal display television set of screen size below 25 cm	u	16% or Rs.34,000/- per set whichever is higher
8528 13 90	--- Other	u	16% or Rs.34,000/- per set whichever is higher
8528 21	- Video monitors:		
	-- Colour:		
8528 21 10	--- Professional monitors for studio use (of resolution 800 lines and above)	u	16% or Rs.34,000/- per set whichever is higher
8528 21 90	--- Other	u	16% or Rs.34,000/- per set whichever is higher
8528 22 00	-- Black and white or other monochrome	u	16% or Rs.34,000/- per set whichever is higher
8528 30	- Video projectors:		
8528 30 10	--- Colour, with flat panel screen	u	16% or Rs.34,000/- per set whichever is higher
8528 30 20	--- Colour	u	16% or Rs.34,000/- per set whichever is higher
8528 30 30	--- Black and white or other monochrome	u	16% or Rs.34,000/- per set whichever is higher
8529	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8525 TO 8528		
8529 10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
	--- Dish antenna:		
8529 10 11	---- For communication jamming equipment	kg.	16%
8529 10 12	---- For amateur radio communication equipment	kg.	16%
8529 10 19	---- Other	kg.	16%
	--- Other aerials or antenna:		
8529 10 21	---- For communication jamming equipment	kg.	16%
8529 10 22	---- For amateur radio communication equipment	kg.	16%
8529 10 29	---- Other	kg.	16%
	--- Other:		
8529 10 91	---- For communication jamming equipment	kg.	16%
8529 10 92	---- For amateur radio communication equipment	kg.	16%
8529 10 99	---- Other	kg.	16%
8529 90	- Other:		
8529 90 10	--- For communication jamming equipment	kg.	16%
8529 90 20	--- For amateur radio communication equipment	kg.	16%
8529 90 90	--- Other	kg.	16%
8530	ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 8608)		
8530 10	- Equipment for railways or tramways:		
8530 10 10	--- For railways	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8530 10 20	--- For tramways	u	16%
8530 80 00	- Other equipment	u	16%
8530 90 00	- Parts	kg.	16%
8531	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING 8512 OR 8530		
8531 10	- <i>Burglar or fire alarms and similar apparatus:</i>		
8531 10 10	--- Burglar alarm	u	16%
8531 10 20	--- Fire alarm	u	16%
8531 10 90	--- Other	u	16%
8531 20 00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	u	16%
8531 80 00	- Other apparatus	u	16%
8531 90 00	- Parts	kg.	16%
8532	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET)		
8532 10 00	- Fixed capacitors designed for use in 50 or 60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	kg	16%
	- <i>Other fixed capacitors:</i>		
8532 21 00	-- Tantalum	kg.	16%
8532 22 00	-- Aluminium electrolytic	kg.	16%
8532 23 00	-- Ceramic dielectric, single layer	kg.	16%
8532 24 00	-- Ceramic dielectric, multilayer	kg.	16%
8532 25 00	-- Dielectric of paper or plastics	kg.	16%
8532 29	-- <i>Other:</i>		
8532 29 10	--- Of dielectric of mica	kg.	16%
8532 29 90	--- Other	kg.	16%
8532 30 00	- Variable or adjustable (pre-set) capacitors	kg.	16%
8532 90 00	- Parts	kg.	16%
8533	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS		
8533 10 00	- Fixed carbon resistors, composition or film types	kg.	16%
	- <i>Other fixed resistors:</i>		
8533 21	-- <i>For a power handling capacity not exceeding 20 W:</i>		
	--- <i>Of bare wire :</i>		
8533 21 11	---- Of nichrome	kg.	16%
8533 21 19	---- Other	kg.	16%
	--- <i>Of insulated wire :</i>		
8533 21 21	---- Of nichrome	kg.	16%
8533 21 29	---- Other	kg.	16%
8533 29	-- <i>Other:</i>		
	--- <i>Of bare wire:</i>		
8533 29 11	---- Of nichrome	kg.	16%
8533 29 19	---- Other	kg.	16%
	--- <i>Of insulated wire :</i>		
8533 29 21	---- Of nichrome	kg.	16%
8533 29 29	---- Other	kg.	16%
	- <i>Wirewound variable resistors, including rheostats and potentiometers:</i>		
8533 31	-- <i>For a power handling capacity not exceeding 20 W:</i>		
8533 31 10	--- Potentiometers	kg.	16%
8533 31 20	--- Rheostats	kg.	16%
8533 31 90	--- Other	kg.	16%
8533 39	-- <i>Other:</i>		
8533 39 10	--- Potentiometers	kg.	16%
8533 39 20	--- Rheostats	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8533 39 90	--- Other	kg.	16%
8533 40	- Other variable resistors, including rheostats and potentiometers:		
8533 40 10	--- Potentiometers	kg.	16%
8533 40 20	--- Rheostats	kg.	16%
8533 40 30	--- Thermistors	kg.	16%
8533 40 90	--- Other	kg.	16%
8533 90 00	- Parts	kg.	16%
8534 00 00	PRINTED CIRCUITS	kg.	16%
8535	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1,000 VOLTS		
8535 10	- Fuses:		
8535 10 10	--- For switches having rating upto 15 amps, rewirable	kg.	16%
8535 10 20	--- For switches having rating above 15 amps, high rupturing capacity or rewirable	kg.	16%
8535 10 30	--- Other rewirable fuses	kg.	16%
8535 10 40	--- Other high rupturing capacity fuses	kg.	16%
8535 10 50	--- Fuses gear	kg.	16%
8535 10 90	--- Other	kg.	16%
	- Automatic circuit breakers:		
8535 21	-- For a voltage of less than 72.5 kV:		
	--- SF6 circuit breakers :		
8535 21 11	---- For a voltage of 11 kV	kg.	16%
8535 21 12	---- For a voltage of 33 kV	kg.	16%
8535 21 13	---- For a voltage of 66 kV	kg.	16%
8535 21 19	---- Other	kg.	16%
	--- Vacuum circuit breakers :		
8535 21 21	---- For a voltage of 11 kV	kg.	16%
8535 21 22	---- For a voltage of 33 kV	kg.	16%
8535 21 23	---- For a voltage of 66 kV	kg.	16%
8535 21 29	---- Other	kg.	16%
8535 21 90	--- Other	kg.	16%
8535 29	-- Other :		
	--- SF6 circuits breakers :		
8535 29 11	---- For a voltage of 132 kV	kg.	16%
8535 29 12	---- For a voltage of 220 kV	kg.	16%
8535 29 13	---- For a voltage of 400 kV	kg.	16%
8535 29 19	---- Other	kg.	16%
	--- Vacuum circuit breakers :		
8535 29 21	---- For a voltage of 132 kV	kg.	16%
8535 29 22	---- For a voltage of 220 kV	kg.	16%
8535 29 23	---- For a voltage of 400 kV	kg.	16%
8535 29 29	---- Other	kg.	16%
8535 29 90	--- Other	kg.	16%
8535 30	- Isolating switches and make-and-break switches:		
8535 30 10	--- Of plastic	kg.	16%
8535 30 90	--- Other	kg.	16%
8535 40	- Lightning arresters, voltage limiters and surge suppressors:		
8535 40 10	--- Lightning arresters	kg.	16%
8535 40 20	--- Voltage limiters	kg.	16%
8535 40 30	--- Surge suppressors	kg.	16%
8535 90	- Other :		
8535 90 10	--- Motor starters for AC motors	kg.	16%
8535 90 20	--- Control gear and starters for DC motors	kg.	16%
8535 90 30	--- Other control and switchgears	kg.	16%
8535 90 40	--- Junction boxes	kg.	16%
8535 90 90	--- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8536	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1,000 VOLTS		
8536 10	- Fuses:		
8536 10 10	--- For switches having rating up to 15 amps, rewirable	kg.	16%
8536 10 20	--- For switches having rating above 15 amps, high rupturing capacity or rewirable	kg.	16%
8536 10 30	--- Other rewirable fuses	kg.	16%
8536 10 40	--- Other high rupturing capacity fuses	kg.	16%
8536 10 50	--- Fuses gear	kg.	16%
8536 10 60	--- Electronic fuses	kg.	16%
8536 10 90	--- Other:	kg.	16%
8536 20	- Automatic circuit breakers:		
8536 20 10	--- Air circuit breakers	kg.	16%
8536 20 20	--- Moulded case circuit breakers	kg.	16%
8536 20 30	--- Miniature circuit breakers	kg.	16%
8536 20 40	--- Earth leak circuit breakers	kg.	16%
8536 20 90	--- Other:	kg.	16%
8536 30 00	- Other apparatus for protecting electrical circuits		
8536 41 00	- Relays:		
8536 41 00	--- For a voltage not exceeding 60 V	kg.	16%
8536 49 00	--- Other	kg.	16%
8536 50	- Other switches:		
8536 50 10	--- Control and switch gears	kg.	16%
8536 50 20	--- Other switches of plastic	kg.	16%
8536 50 90	--- Other	kg.	16%
8536 61	- Lamp-holders, plugs and sockets:		
8536 61 10	--- Lamp-holders:		
8536 61 10	--- Of plastic	kg.	16%
8536 61 90	--- Of other materials	kg.	16%
8536 69	--- Other:		
8536 69 10	--- Of plastic	kg.	16%
8536 69 90	--- Of other materials	kg.	16%
8536 90	- Other apparatus:		
8536 90 10	--- Motor starters for AC motors	kg.	16%
8536 90 20	--- Motor starters for DC motors	kg.	16%
8536 90 30	--- Junction boxes	kg.	16%
8536 90 90	--- Other	kg.	16%
8537	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 8535 OR 8536, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 8517		
8537 10 00	- For a voltage not exceeding 1,000 V	kg.	16%
8537 20 00	- For a voltage exceeding 1,000 V	kg.	16%
8538	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 8535, 8536 OR 8537		
8538 10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus:		
8538 10 10	--- For industrial use	kg.	16%
8538 10 90	--- Other	kg.	16%
8538 90 00	- Other	kg.	16%
8539	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8539 10 00	- Sealed beam lamp units	u	16%
	- <i>Other filament lamps, excluding ultra-violet or infra-red lamps:</i>		
8539 21	-- Tungsten halogen:		
	--- <i>Other:</i>		
8539 21 10	---- Miniature halogen lamps with fittings	u	16%
8539 21 20	---- Other for automobiles	u	16%
8539 21 90	---- Other	u	16%
8539 22 00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	u	16%
8539 29	-- <i>Other:</i>		
8539 29 10	--- Of retail sale price not exceeding rupees 20 per bulb	u	16%
8539 29 20	--- Bulb, for torches	u	16%
8539 29 30	--- Miniature bulbs	u	16%
8539 29 40	--- Other for automobile lamps	u	16%
8539 29 90	--- Other	u	16%
	- <i>Discharge lamps, other than ultra-violet lamps:</i>		
8539 31	-- Fluorescent, hot cathode:		
8539 31 10	--- Compact fluorescent lamps	u	16%
8539 31 90	--- Other	u	16%
8539 32	-- Mercury or sodium vapour lamps; metal halide lamps:		
8539 32 10	--- Mercury vapour lamps	u	16%
8539 32 20	--- Sodium vapour lamps	u	16%
8539 32 30	--- Metal halide lamps	u	16%
8539 39	-- <i>Other:</i>		
8539 39 10	--- Energy efficient triphosphor fluorescent lamps	u	16%
8539 39 90	--- Other	u	16%
	- <i>Ultra-violet or infra-red lamps; arc-lamps :</i>		
8539 41 00	-- Arc-lamps	u	16%
8539 49 00	-- Other	u	16%
8539 90	- <i>Parts:</i>		
8539 90 10	--- Parts of fluorescent tube lamps	kg.	16%
8539 90 20	--- Parts of arc-lamps	kg.	16%
8539 90 90	--- Other	kg.	16%
8540	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES)		
	- <i>Cathode-ray television picture tubes, including video monitor cathode-ray tubes:</i>		
8540 11	-- <i>Colour:</i>		
8540 11 10	--- Television picture tubes of 20" and 21" size, except 21" flat and full square (F and FST) colour TV picture tubes	u	16%
8540 11 20	--- Video monitor cathode-ray tubes	u	16%
8540 11 90	--- Other	u	16%
8540 12 00	-- Black and white or other monochrome	u	16%
8540 20 00	- Television camera tubes; image converters and intensifiers; other photos-cathode tubes	u	16%
8540 40 00	- Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	16%
8540 50 00	- Data or graphic display tubes, black and white or other monochrome	u	16%
8540 60 00	- Other cathode-ray tubes	u	16%
	- <i>Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8540 71 00	-- Magnetrons	u	16%
8540 72 00	-- Klystrons	u	16%
8540 79 00	-- Other	u	16%
	- <i>Other valves and tubes:</i>		
8540 81 00	-- Receiver or amplifier valves and tubes	u	16%
8540 89 00	-- Other	u	16%
	- <i>Parts:</i>		
8540 91 00	-- Of cathode-ray tubes	kg.	16%
8540 99 00	-- Other	kg.	16%
8541	DIODES, TRANSISTORS AND SIMILAR SEMI-CONDUCTOR DEVICES; PHOTOSENSITIVE SEMI-CONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS		
8541 10 00	- Diodes, other than photosensitive or light emitting diodes	u	16%
	- <i>Transistors, other than photosensitive transistors:</i>		
8541 21 00	-- With a dissipation rate of less than 1 W	u	16%
8541 29 00	-- Other	u	16%
8541 30	- <i>Thyristors, diacs and triacs, other than photosensitive devices:</i>		
8541 30 10	--- Thyristors	u	16%
8541 30 90	--- Other	u	16%
8541 40	- <i>Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:</i>		
	--- <i>Photocells:</i>		
8541 40 11	---- Solar cells whether or not assembled in modules or panels	u	16%
8541 40 19	---- Other	u	16%
8541 40 20	--- Light emitting diodes (electro-luminescent)	u	16%
8541 40 90	--- Other	u	16%
8541 50 00	- Other semi-conductors devices	u	16%
8541 60 00	- Mounted piezo-electric crystals	u	16%
8541 90 00	- Parts	kg.	16%
8542	ELECTRONIC INTEGRATED CIRCUITS AND MICRO-ASSEMBLIES		
8542 10	- <i>Cards incorporating an electronic integrated circuit ("smart" cards):</i>		
8542 10 10	--- SIM cards	u	16%
8542 10 20	--- Memory cards	u	16%
8542 10 90	--- Other	u	16%
	- <i>Monolithic integrated circuits:</i>		
8542 21 00	-- Digital	u	16%
8542 29	-- <i>Other:</i>		
8542 29 10	--- Cards incorporating only a single electronic integrated circuit with optical strip	u	16%
8542 29 90	--- Other	u	16%
8542 60 00	- Hybrid integrated circuits	u	16%
8542 70 00	- Electronic micro-assemblies	u	16%
8542 90 00	- Parts	kg.	16%
8543	ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
	- <i>Particle accelerators:</i>		
8543 11 00	-- Ion implanters for doping semi-conductor materials	u	16%
8543 19	-- <i>Other:</i>		
8543 19 10	--- Vane graff, cock-croft, walton accelerators	u	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8543 19 20	--- Synchrocyclotrons, synchrotrons	u	16%
8543 19 90	--- Other including cyclotrons	u	16%
8543 20	- <i>Signal generators:</i>		
8543 20 10	--- Sweep generators	u	16%
8543 20 20	--- Impulse generators	u	16%
8543 20 30	--- Tacho generators	u	16%
8543 20 90	--- Other	u	16%
8543 30 00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	u	16%
8543 40 00	- Electric fence energisers	u	16%
	- <i>Other machines and apparatus:</i>		
8543 81 00	-- Proximity cards and tags	u	16%
8543 89	-- <i>Other:</i>		
8543 89 10	--- Metal detectors	u	16%
8543 89 20	--- Mine detectors	u	16%
	--- <i>Audio special effect equipments:</i>		
8543 89 31	---- Digital reverberators	u	16%
8543 89 32	---- Mixing systems or consoles	u	16%
8543 89 39	---- Other	u	16%
	--- <i>Video special effect equipments:</i>		
8543 89 41	---- Video mixing system or consoles	u	16%
8543 89 42	---- Video effect system	u	16%
8543 89 43	---- Digital layering machine	u	16%
8543 89 44	---- Paint box	u	16%
8543 89 45	---- Video typewriter	u	16%
8543 89 46	---- Video matting machines	u	16%
8543 89 49	---- Other	u	16%
	--- <i>Edit control unit:</i>		
8543 89 51	---- Computerised editing system controlling more than three video editing machines	u	16%
8543 89 52	---- Other video control units	u	16%
8543 89 59	---- Other	u	16%
8543 89 60	--- Colour correctors	u	16%
	--- <i>Amplifier:</i>		
8543 89 71	---- Broadcast amplifier	u	16%
8543 89 72	---- Limiting amplifier, video distribution amplifier and stabilising amplifiers	u	16%
8543 89 79	---- Other	u	16%
	--- <i>Graphic equaliser and synthesised receivers:</i>		
8543 89 81	---- Graphic equalisers	u	16%
8543 89 82	---- Synthesised receivers	u	16%
	--- <i>Other :</i>		
8543 89 91	---- RF (radio frequency) power amplifiers and noise generators for communication jamming equipment, static or mobile or manportable	u	16%
8543 89 92	---- Equipment or gadgets based on solar energy	u	16%
8543 89 93	---- Professional beauty care equipment	u	16%
8543 89 94	--- Audio video sterep encoders	u	16%
8543 89 95	---- Time code generator	u	16%
8543 89 99	---- Other	u	16%
8543 90 00	- Parts	kg.	16%
8544	INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS		
	- <i>Winding wire:</i>		
8544 11	-- <i>Of copper:</i>		
8544 11 10	--- Enamelled	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8544 11 90	--- Other	kg.	16%
8544 19	--- Other:		
8544 19 10	--- Asbestos covered	kg.	16%
8544 19 20	--- Plastic insulated	kg.	16%
8544 19 30	--- Rubber insulated	kg.	16%
8544 19 90	--- Other	kg.	16%
8544 20	- Co-axial cable and other co-axial electric conductors:		
8544 20 10	--- Co-axial cable	kg.	16%
8544 20 90	--- Other	kg.	16%
8544 30 00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg.	16%
	- Other electric conductors, for a voltage not exceeding 80 V:		
8544 41	--- Fitted with connectors:		
	--- Telephone cables:		
8544 41 11	--- Dry core paper insulated	kg.	16%
8544 41 19	--- Other	kg.	16%
8544 41 20	--- Paper insulated	kg.	16%
8544 41 30	--- Plastic insulated	kg.	16%
8544 41 40	--- Rubber insulated	kg.	16%
8544 41 90	--- Other	kg.	16%
8544 49	--- Other:		
	--- Telephone cables:		
8544 49 11	--- Dry core paper insulated	kg.	16%
8544 49 19	--- Other	kg.	16%
8544 49 20	--- Paper insulated cables	kg.	16%
8544 49 30	--- Plastic insulated cables and flexes	kg.	16%
8544 49 90	--- Other	kg.	16%
	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:		
8544 51	--- Fitted with connectors:		
8544 51 10	--- Paper insulated	kg.	16%
8544 51 20	--- Plastic insulated, of a kind used for telecommunication	kg.	16%
8544 51 30	--- Other plastic insulated	kg.	16%
8544 51 40	--- Rubber insulated of a kind used for telecommunication	kg.	16%
8544 51 50	--- Other rubber insulated	kg.	16%
8544 51 90	--- Other	kg.	16%
8544 59	--- Other:		
8544 59 10	--- Paper insulated	kg.	16%
8544 59 20	--- Plastic insulated of a kind used for telecommunication	kg.	16%
8544 59 30	--- Other plastic insulated	kg.	16%
8544 59 40	--- Rubber insulated of a kind used for telecommunication	kg.	16%
8544 59 50	--- Other rubber insulated	kg.	16%
8544 59 90	--- Other	kg.	16%
8544 60	- Other electric conductors, for a voltage exceeding 1000 V:		
8544 60 10	--- Paper insulated	kg.	16%
8544 60 20	--- Plastic insulated	kg.	16%
8544 60 30	--- Rubber insulated	kg.	16%
8544 60 90	--- Other	kg.	16%
8544 70	- Optical fibre cables:		
8544 70 10	--- Lead alloy sheathed cables for lighting purposes	kg.	16%
8544 70 90	--- Other	kg.	16%
8545	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES.		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Electrodes:</i>		
8545 11 00	-- Of a kind used for furnaces	kg.	16%
8545 19 00	-- Other	kg.	16%
8545 20 00	- Brushes	kg.	16%
8545 90	- <i>Other :</i>		
8545 90 10	--- Arc-lamp carbon	kg.	16%
8545 90 20	--- Battery carbon	kg.	16%
8545 90 90	--- Other	kg.	16%
8546	ELECTRICAL INSULATORS OF ANY MATERIAL		
8546 10 00	- Of glass	kg.	16%
8546 20	- <i>Of ceramics:</i>		
	--- <i>Porcelain discs and strings :</i>		
8546 20 11	---- Porcelain below 6.6 kV	kg.	16%
8546 20 19	---- Other	kg.	16%
	--- <i>Porcelain post insulators :</i>		
8546 20 21	---- Below 6.6 kV	kg.	16%
8546 20 22	---- 6.6 kV or above but up to 11 kV	kg.	16%
8546 20 23	---- Above 11 kV but up to 66 kV	kg.	16%
8546 20 24	---- Above 66 kV but up to 132 kV	kg.	16%
8546 20 29	---- Above 132 kV	kg.	16%
	--- <i>Porcelain pin insulators:</i>		
8546 20 31	---- Below 6.6 kV	kg.	16%
8546 20 32	---- 6.6 kV or above but up to 11 kV	kg.	16%
8546 20 33	---- Above 11 kV but up to 66 kV	kg.	16%
8546 20 39	---- Above 66 kV	kg.	16%
8546 20 40	--- Other high tension porcelain solid core insulators	kg.	16%
8546 20 50	--- Other low tension porcelain insulators including telegraph and telephone insulators	kg.	16%
8546 20 90	--- Other	kg.	16%
8546 90	- <i>Other:</i>		
8546 90 10	--- Heat shrinkable components	kg.	16%
8546 90 90	--- Other	kg.	16%
8547	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR THE PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 8546; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL		
8547 10	- <i>Insulating fittings of ceramics:</i>		
8547 10 10	--- Porcelain bushing below 6.6 kV	kg.	16%
8547 10 20	--- Porcelain bushings for voltage 6.6 kV or above but below 11 kV	kg.	16%
8547 10 30	--- Porcelain bushings for voltage 11 kV or above but up to 66 kV	kg.	16%
8547 10 40	--- Porcelain bushings for voltage 66 kV or above	kg.	16%
8547 10 90	--- Other	kg.	16%
8547 20 00	- Insulating fittings of plastics	kg.	16%
8547 90	- <i>Other :</i>		
8547 90 10	--- Electrical insulating fittings of glass	kg.	16%
8547 90 20	--- Electrical conduit tubing and joints therefor, of base metal lined with insulating material	kg.	16%
8547 90 90	--- Other	kg.	16%
8548	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8548 10	- <i>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:</i>		
8548 10 10	--- Battery scrap, namely the following: lead battery plates covered by ISRI code word 'Ralls'; battery lugs covered by ISRI code word 'Rakes'.	kg.	
8548 10 20	--- Battery waste, namely the following: scrap drained or dry while intact, lead batteries covered by ISRI code word 'Rains'; scrap wet whole intact lead batteries covered by ISRI code word 'Rink'; scrap industrial intact lead cells covered by ISRI code word 'Rono'; scrap whole intact industrial lead batteries covered by ISRI code word 'Roper'; edison batteries covered by ISRI code word 'Vaunt'	kg.	
8548 10 90	--- Other waste and scrap	kg.	
8548 90 00	- Other	kg.	16%

## SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED  
TRANSPORT EQUIPMENT

## NOTES

1. This Section does not cover articles of heading 9501, 9503 or 9508 or bobsleighs, toboggans and the like of heading 9506.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - (a) joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 4016);
  - (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) articles of Chapter 82 (tools);
  - (d) articles of heading 8306;
  - (e) machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;
  - (f) electrical machinery or equipment (Chapter 85);
  - (g) articles of Chapter 90;
  - (h) articles of Chapter 91;
  - (i) arms (Chapter 93);
  - (k) lamps or lighting fittings of heading 9405; or
  - (l) brushes of a kind used as parts of vehicles (heading 9603).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
  - (a) vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - (b) amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
  - (c) aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - (a) in Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) in Chapter 87 if designed to travel over land or over both land and water;
  - (c) in Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

6. In respect of goods covered by this Section, conversion of an article which is incomplete or unfinished but having the essential character of the complete or finished article (including 'blank', that is an article, not ready for direct use, having the approximate shape or outline of the finished article or part, and which can only be used, other than in exceptional cases, for completion into a finished article or a part), into complete or finished article shall amount to 'manufacture'.

#### CHAPTER 86

*Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds*

#### NOTES

1. This Chapter does not cover :

(a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 4406 or 6810);

(b) railway or tramway track construction material of iron or steel of heading 7302; or

(c) electrical signalling, safety or traffic control equipment of heading 8530.

2. Heading 8607 applies, *inter alia*, to:

(a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(b) frames, under frames, bogies and bissel-bogies;

(c) axle boxes, brake gear;

(d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(e) coach work.

3. Subject to the provisions of Note 1 above, heading 8608 applies, *inter alia*, to :

(a) assembled track, turntables, platform buffers, loading gauges;

(b) semaphores, mechanical signal discs, level crossing control gear, signal and point controls and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8601	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS		
8601 10 00	- Powered from an external source of electricity	u	16%
8601 20 00	- Powered by electric accumulators	u	16%
8602	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8602 10 00	- Diesel-electric locomotives	u	16%
8602 90	- Other :		
8602 90 10	--- Steam locomotives and tenders thereof	u	16%
8602 90 90	--- Other	u	16%
8603	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 8604		
8603 10 00	- Powered from an external source of electricity	u	16%
8603 90 00	- Other	u	16%
8604 00 00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	u	16%
8605 00 00	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING 8604)	u	16%
8606	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED		
8606 10	- Tank wagons and the like :		
8606 10 10	--- Four-wheeler tank wagons of pay-load exceeding 23 tonnes	u	16%
8606 10 20	--- Eight-wheeler tank wagons of pay-load not exceeding 60 tonnes	u	16%
8606 10 90	--- Other	u	16%
8606 20 00	- Insulated or refrigerated vans and wagons, other than those of sub-heading 8606 10	u	16%
8606 30 00	- Self-discharging vans and wagons, other than those of sub-heading 8606 10 or 8606 20	u	16%
	- Other:		
8606 91	-- Covered and closed :		
8606 91 10	--- Meter gauge eight-wheeler covered wagons of pay-load not exceeding 38 tonnes	u	16%
8606 91 20	--- Broad gauge eight-wheeler covered wagons of pay-load not exceeding 60 tonnes	u	16%
8606 91 90	--- Other	u	16%
8606 92	-- Open with non-removable sides of a height exceeding 60 cms:		
8606 92 10	--- Bogie eight-wheeler wagons of pay-load not exceeding 60 tonnes	u	16%
8606 92 20	--- Broad gauge bogie eight-wheeler wagons of pay-load exceeding 60 tonnes but not exceeding 67 tonnes	u	16%
8606 92 90	--- Other	u	16%
8606 99 00	-- Other	u	16%
8607	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK		
	- Bogies, bissel-bogies, axles and wheels, and parts thereof :		
8607 11 00	-- Driving bogies and bissel-bogies	kg.	16%
8607 12 00	-- Other bogies and bissel-bogies	kg.	16%
8607 19	-- Other including parts :		
8607 19 10	--- Axles, wheels for coaches, van and wagons (rolling-stock)	kg.	16%
8607 19 20	--- Axles and wheels for locomotives	kg.	16%
8607 19 30	--- Axle boxes (lubricating or grease box)	kg.	16%
8607 19 90	--- Other parts of axles and wheels	kg.	16%
	- Brakes and parts thereof :		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8607 21 00 --	Air brakes and parts thereof	kg.	16%
8607 29 00 --	Other	kg.	16%
8607 30 -	<i>Hooks and other coupling devices, buffers and parts thereof:</i>		
8607 30 10 ---	Buffers and coupling devices	kg.	16%
8607 30 90 ---	Other	kg.	16%
	<i>Other :</i>		
8607 91 00 --	Of locomotives	kg.	16%
8607 99 --	<i>Other :</i>		
8607 99 10 ---	Parts of coach work of railway running stock	kg.	16%
8607 99 20 ---	Parts of tramway, locomotives and running stock	kg.	16%
8607 99 30, ---	Hydraulic shock absorbers for railway bogies	kg.	16%
8607 99 90 ---	Other	kg.	16%
8608	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAY, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATION OR AIR-FIELDS; PARTS OF THE FOREGOING		
8608 00 -	<i>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields; parts of the foregoing :</i>		
8608 00 10 ---	Railway and tramway track fixtures and fittings	kg.	16%
8608 00 20 ---	Mechanical equipment, not electrically - powered for signalling to, or controlling, road rail or other vehicles, ships or aircraft	kg.	16%
8608 00 30 ---	Other traffic control equipment for railways	kg.	16%
8608 00 40 ---	Other traffic control equipment for roads or inland waterways including automatic traffic control equipment for use at ports and airports	kg.	16%
8608 00 90 ---	Other	kg.	16%
8609 00 00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	u	16%

## CHAPTER 87

*Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof*

## NOTES

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.

Machines and working tools designed for fitting to tractors of heading 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 8702 to 8704, and not in heading 8706.

4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9501.

5. For the purposes of this Chapter, building a body or fabrication or mounting or fitting of structures or equipment on the chassis falling under heading 8706 shall amount to 'manufacture' of a motor vehicle.

6. For the purposes of this Chapter, "station wagons" means vehicles which may be used, without structural alteration, for the transportation of both persons and goods.

Tariff Item	Description of goods		Rate of duty
(1)	(2)	(3)	(4)
8701	TRACTORS (OTHER THAN TRACTORS OF HEADING 8709)		
8701 10 00	- Pedestrian controlled tractors	u	16%
8701 20	- Road tractors for semi-trailers :		
8701 20 10	--- Of engine capacity not exceeding 1,800 cc	u	16%
8701 20 90	--- Other	u	16%
8701 30	- Track-laying tractors :		
	--- Garden tractors:		
8701 30 11	---- Of engine capacity not exceeding 1,800 cc	u	16%
8701 30 19	---- Other	u	16%
	--- Other :		
8701 30 91	---- Of engine capacity not exceeding 1,800 cc	u	16%
8701 30 99	---- Other	u	16%
8701 90	- Other :		
8701 90 10	--- Of engine capacity not exceeding 1,800 cc	u	16%
8701 90 90	--- Other	u	16%
8702	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER		
8702 10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
	--- Vehicles for transport of not more than Thirteen persons, including the driver:		
8702 10 11	---- Integrated monocoque vehicle	u	16%
8702 10 12	---- Air-conditioned vehicle	u	16%
8702 10 19	---- Other	u	16%
	--- Other :		
8702 10 91	---- Integrated monocoque vehicle	u	16%
8702 10 92	---- Air-conditioned vehicle	u	16%
8702 10 99	---- Other	u	16%
8702 90	- Other :		
	--- Vehicles for transport of not more than		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>Thirteen persons, including the driver:</i>		
8702 90 11 ----	Integrated monocoque vehicle	u	16%
8702 90 12 ----	Air-conditioned vehicle	u	16%
8702 90 13 ----	Electrically operated	u	16%
8702 90 19 ----	Other	u	16%
8702 90 20 ---	Electrically operated vehicles not elsewhere included or specified	u	16%
	<i>Other :</i>		
8702 90 91 ----	Integrated monocoque vehicle	u	16%
8702 90 92 ----	Air-conditioned vehicle	u	16%
8702 90 99 ----	Other	u	16%
8703	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 8702), INCLUDING STATION WAGONS AND RACING CARS		
8703 10	<i>Vehicles specially designed for travelling on snow; golf cars and similar vehicles:</i>		
8703 10 10 ---	Electrically operated	u	16%
8703 10 90 ---	Other	u	16%
	<i>Other vehicles, with spark-ignition internal combustion reciprocating piston engine :</i>		
8703 21	<i>Of a cylinder capacity not exceeding 1,000 cc :</i>		
8703 21 10 ---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	16%
8703 21 20 ---	Three-wheeled vehicles	u	16%
	<i>Other:</i>		
8703 21 91 ----	Motor cars	u	16%
8703 21 92 ----	Specialised transport vehicles such as ambulances, prison vans and the like	u	16%
8703 21 99 ----	Other	u	16%
8703 22	<i>Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :</i>		
8703 22 10 ---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	16%
8703 22 20 ---	Specialised transport vehicles such as ambulances, prison vans and the like	u	16%
8703 22 30 ---	Three-wheeled vehicles	u	16%
	<i>Other:</i>		
8703 22 91 ----	Motor cars	u	16%
8703 22 99 ----	Other	u	16%
8703 23	<i>Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :</i>		
8703 23 10 ---	Vehicles principally designed for the transport of more than seven persons including the driver	u	16%
8703 23 20 ---	Three-wheeled vehicles	u	16%
	<i>Other:</i>		
8703 23 91 ----	Motor cars	u	16%
8703 23 92 ----	Specialised transport vehicles such as ambulances, prison vans and the like	u	16%
8703 23 99 ----	Other	u	16%
8703 24	<i>Of a cylinder capacity exceeding 3,000 cc :</i>		
8703 24 10 ---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	16%
8703 24 20 ---	Three-wheeled vehicles	u	16%
	<i>Other:</i>		
8703 24 91 ----	Motor cars	u	16%
8703 24 92 ----	Specialised transport vehicles such as ambulances, prison vans and the like	u	16%
8703 24 99 ----	Other	u	16%
	<i>Other vehicles, with compression Ignition</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>internal combustion piston engine (diesel or semi-diesel) :</i>		
8703 31	-- <i>Of a cylinder capacity not exceeding 1,500 cc :</i>		
8703 31 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	16%
8703 31 20	--- Three-wheeled vehicles	u	16%
	--- <i>Other:</i>		
8703 31 91	---- Motor cars	u	16%
8703 31 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	16%
8703 31 99	---- Other	u	16%
8703 32	-- <i>Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :</i>		
8703 32 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	16%
8703 32 20	--- Three-wheeled vehicles	u	16%
	--- <i>Other:</i>		
8703 32 91	---- Motor cars	u	16%
8703 32 92	---- Specialized transport vehicles such as ambulances, prison vans and the like	u	16%
8703 32 99	---- Other	u	16%
8703 33	-- <i>Of a cylinder capacity exceeding 2,500 cc :</i>		
8703 33 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	16%
8703 33 20	--- Three-wheeled vehicles	u	16%
	--- <i>Other:</i>		
8703 33 91	---- Motor cars	u	16%
8703 33 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	16%
8703 33 99	---- Other	u	16%
8703 90	-- <i>Other :</i>		
8703 90 10	--- Electrically operated	u	16%
8703 90 90	--- Other	u	16%
8704	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS		
8704 10	-- <i>Dumpers designed for off-highway use :</i>		
8704 10 10	--- With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes	u	16%
8704 10 90	--- Other	u	16%
	-- <i>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :</i>		
8704 21	-- <i>g.v.w. not exceeding 5 tonnes:</i>		
8704 21 10	--- Refrigerated	u	16%
8704 21 20	--- Three-wheeled motor vehicles	u	16%
8704 21 90	--- Other	u	16%
8704 22	-- <i>g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :</i>		
	--- <i>Lorries and trucks:</i>		
8704 22 11	---- Refrigerated	u	16%
8704 22 19	---- Other	u	16%
8704 22 90	--- Other	u	16%
8704 23	-- <i>g.v.w. exceeding 20 tonnes :</i>		
	--- <i>Lorries and trucks:</i>		
8704 23 11	---- Refrigerated	u	16%
8704 23 19	---- Other	u	16%
8704 23 90	--- Other	u	16%
	-- <i>Other, with spark-ignition internal combustion piston engine :</i>		

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
8704 31	-- g.v.w. not exceeding 5 tonnes :		
8704 31 10	--- Refrigerated	u	16%
8704 31 20	--- Three-wheeled motor vehicles	u	16%
8704 31 90	--- Other	u	16%
8704 32	-- g.v.w. exceeding 5 tonnes:		
	--- Lorries and trucks:		
8704 32 11	---- Refrigerated	u	16%
8704 32 19	---- Other	u	16%
8704 32 90	--- Other	u	16%
8704 90	-- Other :		
	--- Lorries and trucks:		
8704 90 11	---- Refrigerated	u	16%
8704 90 12	---- Electrically operated	u	16%
8704 90 19	---- Other	u	16%
8704 90 90	--- Other	u	16%
8705	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXERS, LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)		
8705 10 00	- Crane lorries	u	16%
8705 20 00	- Mobile drilling derricks	u	16%
8705 30 00	- Fire fighting vehicles	u	16%
8705 40 00	- Concrete-mixer lorries	u	16%
8705 90 00	- Other	u	16%
8706	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705		
8706 00	- Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705:		
	--- For the tractors of heading 8701 :		
8706 00 11	---- Of engine capacity not exceeding 1,800 cc	u	16%
8706 00 19	---- Other	u	16%
	--- For the vehicles of heading 8702:		
8706 00 21	---- For transport of not more than thirteen persons, including the driver	u	16%
8706 00 29	---- Other	u	16%+Rs.10,000 per chasis
	--- For the motor vehicles of heading 8703:		
8706 00 31	---- For three-wheeled vehicles	u	16%
8706 00 39	---- Other	u	16%
	--- For the motor vehicles of heading 8704:		
8706 00 41	---- For three-wheeled motor vehicles	u	16%
8706 00 42	---- For vehicles, other than petrol driven	u	16%+Rs.10,000 per chasis
8706 00 43	---- For dumpers covered in the heading 8704	u	16%+Rs.10,000 per chasis
8706 00 49	---- Other	u	16%+Rs.10,000 per chasis
8706 00 50	--- For the motor vehicles of heading 8705	u	16%
8707	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705		
8707 10 00	- For the vehicles of heading 8703	u	16%
8707 90 00	- Other	u	16%
8708	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705		
8708 10	- Bumpers and parts thereof :		
8708 10 10	--- For tractors	kg.	16%
8708 10 90	--- Other	kg.	16%
	- Other parts and accessories of bodies (including cabs) :		
8708 21 00	-- Safety seat belts	u	16%
8708 29 00	-- Other	kg.	16%
	- Brakes and servo-brakes and parts thereof :		
8708 31 00	-- Mounted brake linings	kg.	16%
8708 39 00	-- Other	kg.	16%
8708 40 00	-- Gear boxes	kg.	16%
8708 50 00	- Drive-axles with differential, whether	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	or not provided with other transmission components		
8708 60 00	- Non-driving axles and parts thereof	kg.	16%
8708 70 00	- Road wheels and parts and accessories thereof	kg.	16%
8708 80 00	- Suspension shock-absorbers	kg.	16%
	- <i>Other parts and accessories :</i>		
8708 91 00	-- Radiators	kg.	16%
8708 92 00	-- Silencers and exhaust pipes	kg.	16%
8708 93 00	-- Clutches and parts thereof	kg.	16%
8708 94 00	-- Steering wheels, steering columns and steering boxes	kg.	16%
8708 99 00	-- Other	kg.	16%
8709	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES		
	- <i>Vehicles :</i>		
8709 11 00	-- Electrical	u	16%
8709 19 00	-- Other	u	16%
8709 90 00	- Parts	kg.	16%
8710 00 00	TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES	kg.	16%
8711	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS;		
8711 10	- <i>With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc :</i>		
8711 10 10	--- Mopeds	u	16%
8711 10 20	--- Motorised cycles	u	16%
8711 10 90	--- Other	u	16%
8711 20	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :</i>		
	--- <i>Scooters :</i>		
8711 20 11	---- Of cylinder capacity not exceeding 75 cc	u	16%
8711 20 19	---- Other	u	16%
	--- <i>Motor cycles :</i>		
8711 20 21	---- Of cylinder capacity not exceeding 75 cc	u	16%
8711 20 29	---- Other	u	16%
	--- <i>Mopeds :</i>		
8711 20 31	---- Of cylinder capacity not exceeding 75 cc	u	16%
8711 20 39	---- Other	u	16%
	--- <i>Other :</i>		
8711 20 91	---- Of cylinder capacity not exceeding 75 cc	u	16%
8711 20 99	---- Other	u	16%
8711 30	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :</i>		
8711 30 10	--- Scooters	u	16%
8711 30 20	--- Motor-cycles	u	16%
8711 30 90	--- Other	u	16%
8711 40	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :</i>		
8711 40 10	--- Motor-cycles	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8711 40 90	--- Other	u	16%
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	u	16%
8711 90	- Other :		
8711 90 10	--- Side-cars	u	16%
	--- Other :		
8711 90 91	---- Electrically operated	u	16%
8711 90 99	---- Other	u	16%
8712	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED		
8712 00	- Bicycles and other cycles (including delivery tricycles), not motorised:		
8712 00 10	--- Bicycles	u	16%
8712 00 90	--- Other	u	16%
8713	CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED		
8713 10	- Not mechanically propelled :		
8713 10 10	--- Wheel chairs for invalid	u	Nil
8713 10 90	--- Other	u	Nil
8713 90	- Other :		
8713 90 10	--- Wheel chairs for invalid	u	Nil
8713 90 90	--- Other	u	Nil
8714	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 8711 TO 8713		
	- Of motorcycles (including mopeds) :		
8714 11 00	-- Saddles	kg	16%
8714 19 00	-- Other	kg.	16%
8714 20	- Of carriages for disabled persons:		
8714 20 10	--- Mechanically propelled	kg.	16%
8714 20 20	--- Non-mechanically propelled	kg.	16%
8714 20 90	--- Other	kg.	16%
	- Other :		
8714 91 00	-- Frames and forks, and parts thereof	u	16%
8714 92	-- Wheel rims and spokes :		
8714 92 10	--- Bicycle rims	u	16%
8714 92 20	--- Bicycle spokes	u	16%
8714 92 90	--- Other	u	16%
8714 93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels :		
8714 93 10	--- Bicycle hubs	kg.	16%
8714 93 20	--- Bicycle free-wheels	kg.	16%
8714 93 90	--- Other	kg.	16%
8714 94 00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg.	16%
8714 95	-- Saddles :		
8714 95 10	--- Bicycle saddles	kg.	16%
8714 95 90	--- Other	kg.	16%
8714 96 00	-- Pedals and crank-gear, and parts thereof	kg.	16%
8714 99	-- Other :		
8714 99 10	--- Bicycle chains	kg.	16%
8714 99 20	--- Bicycle wheels	kg.	16%
8714 99 90	--- Other	kg.	16%
8715	BABY CARRIAGES AND PARTS THEREOF		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8715 00	- <i>Baby carriages and parts thereof:</i>		
8715 00 10	--- Baby carriages	u	16%
8715 00 20	--- Parts	kg.	16%
8716	TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF		
8716 10 00	- Trailers and semi-trailers of the caravan type, for housing or camping	u	16%
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	16%
	- <i>Other trailers and semi-trailers for the transport of goods :</i>		
8716 31 00	-- Tanker trailers and tanker semi-trailers	u	16%
8716 39 00	-- Other	u	16%
8716 40 00	- Other trailers and semi-trailers	u	16%
8716 80	- <i>Other vehicles :</i>		
8716 80 10	--- Hand propelled vehicles (e.g. hand carts, rickshaws and the like)	u	16%
8716 80 20	--- Animal drawn vehicles	u	16%
8716 80 90	--- other	u	16%
8716 90	- <i>Parts :</i>		
8716 90 10	--- Parts and accessories of trailers	kg.	16%
8716 90 90	--- Other	kg.	16%

## CHAPTER 88

*Aircraft, spacecraft, and parts thereof*

## NOTE

For the purposes of Sub-headings 8802 11 to 8802 40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>8801</b>	<b>BALLOONS AND DIRIGIBLES, GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT</b>		
8801 10 00	- Gliders and hang gliders	u	Nil
	- Other:		
8801 90 10	--- Balloons	u	Nil
8801 90 90	--- Other	u	Nil
<b>8802</b>	<b>OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES</b>		
	- <i>Helicopters:</i>		
8802 11 00	-- Of an unladen weight not exceeding 2,000 kg.	u	Nil
8802 12 00	-- Of an unladen weight exceeding 2,000 kg.	u	Nil
8802 20 00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	u	Nil
8802 30 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg.	u	Nil
8802 40 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	u	Nil
8802 60 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	Nil
<b>8803</b>	<b>PARTS OF GOODS OF HEADING 8801 OR 8802</b>		
8803 10 00	- Propellers and rotors and parts thereof	kg.	Nil
8803 20 00	- Under-carriages and parts thereof	kg.	Nil
8803 30 00	- Other parts of aeroplanes or helicopters	kg.	Nil
8803 90 00	- Other	kg.	Nil
<b>8804</b>	<b>PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTACHUTES; PARTS THEREOF AND ACCESSORIES THERETO</b>		
8804 00	- <i>Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories thereto:</i>		
8804 00 10	--- Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof	u	Nil
8804 00 20	--- Rotachutes; parts and accessories thereof	u	Nil
<b>8805</b>	<b>AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES</b>		
8805 10	- <i>Aircraft launching gear and parts thereof; deck arrestor or similar gear and parts thereof:</i>		
8805 10 10	--- Aircraft launching gear	u	Nil
8805 10 20	--- Deck arrestor or similar gear	u	Nil
8805 10 30	--- Part of aircraft launching gear and deck-arrestor or similar gear	u	Nil
	- <i>Ground flying trainers and parts thereof:</i>		
8805 21 00	-- Air combat simulators and parts thereof	u	Nil
8805 29 00	-- Other	u	Nil

## CHAPTER 89

*Ships, boats and floating structures*

## NOTE

A hull, an unfinished or incomplete vessel, assembled, unassembled, or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>8901</b>	CRUISE SHIPS, EXCURSION BOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS		
8901 10	- <i>Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:</i>		
8901 10 10	--- Ships	u	Nil
8901 10 20	--- Launches	u	Nil
8901 10 30	--- Boats	u	Nil
8901 10 40	--- Barges	u	Nil
8901 10 90	--- Other	u	Nil
8901 20 00	- Tankers	u	Nil
8901 30 00	- Refrigerated vessels, other than those of Sub-heading 8901 20	u	Nil
8901 90 00	- Other vessels for transport of the goods and other vessels for the transport of both persons and goods	u	Nil
<b>8902</b>	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS		
8902 00	- <i>Fishing vessels; factory ships and other vessels for processing or preserving fishery products :</i>		
8902 00 10	--- Trawlers and other fishing vessels	u	Nil
8902 00 90	--- Other	u	Nil
<b>8903</b>	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES		
8903 10 00	- Inflatable	u	16%
	- <i>Other :</i>		
8903 91 00	--- Sail boats, with or without auxiliary motor	u	16%
8903 92 00	--- Motorboats, other than outboard motorboats	u	16%
8903 99	--- <i>Other :</i>		
8903 99 10	--- Canoes	u	16%
8903 99 90	--- Other	u	16%
8904 00 00	TUGS AND PUSHER CRAFT	u	Nil
<b>8905</b>	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS		
8905 10 00	- Dredgers	u	Nil
8905 20 00	- Floating or submersible drilling or production platforms	u	Nil
8905 90	- <i>Other :</i>		
8905 90 10	--- Floating docks	u	Nil
8905 90 90	--- Other	u	Nil
<b>8906</b>	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS		

Tariff Item	Description of goods	Units	Rate of duty
(1)	(2)	(3)	(4)
8906 10 00	- Warships	u	Nil
8906 90 00	- Other	u	Nil
8907	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING-STAGES, BUOYS AND BEACONS)		
8907 10 00	- Inflatable rafts	u	16%
8907 90 00	- Other	u	16%
8908 00 00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	u	16%



## SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

## CHAPTER 90

*Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof*

## NOTES

1. This Chapter does not cover :

(a) articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4204) or textile material (heading 5911);

(b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) refractory goods of heading 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;

(d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);

(e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;

(f) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(g) pumps incorporating measuring devices, of heading 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paperboard cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine-tools, of heading 8466, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 8470); valves or other appliance of heading 8481);

(h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading 8519 or 8520); sound-heads (heading 8522); still image video cameras, other video camera recorders and digital cameras (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;

(i) searchlights or spotlights of heading 9405;

(k) articles of Chapter 95;

(l) capacity measures, which are to be classified according to their constituent material; or

(m) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 3923 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

(a) parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 8485, 8548 or 9033) are in all cases to be classified in their respective headings;

(b) other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;

(c) all other parts and accessories are to be classified in heading 9033.

3. The provisions of Note 4 to Section XVI apply also to this Chapter.

4. Heading 9005 does not apply to telescopic sight for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 9013.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.

6. For the purpose of heading 9021, the expression "orthopaedic appliances" means appliances for:

(i) preventing or correcting bodily deformities; or

(ii) supporting or holding parts of the body following an illness, operation or injury. Orthopedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure, or (2) mass produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 9032 applies only to:

(a) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and

(b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>9001</b>	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF HEADING 8544; SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED		
9001 10 00	Optical fibres, optical fibres bundles and cables	kg.	16%
9001 20 00	- Sheets and plates of polarising material	kg.	16%
9001 30 00	- Contact lenses	u	8%
9001 40	- <i>Spectacle lenses of glass:</i>		
9001 40 10	--- Polarised glass	u	8%
9001 40 90	--- Other	u	8%
9001 50 00	- Spectacle lenses of other materials	u	8%
9001 90	- <i>Other:</i>		
9001 90 10	--- Optical calcite crystal	kg.	16%
9001 90 90	--- Other	kg.	16%
<b>9002</b>	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED		
	- <i>Objective lenses:</i>		
9002 11 00	-- For cameras, projectors or photographic enlargers or reducers	u	16%
9002 19 00	-- Other	u	16%
9002 20 00	- Filters	u	16%
9002 90 00	- Other	u	16%
<b>9003</b>	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF		
	- <i>Frames and mountings:</i>		
9003 11 00	-- Of plastics	u	16%
9003 19 00	-- Of other materials	u	16%
9003 90 00	- Parts	kg.	16%
<b>9004</b>	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER		
9004 10 00	- Sunglasses	u	16%
9004 90	- <i>Other:</i>		
9004 90 10	--- Passive night vision goggles	u	16%
9004 90 20	--- Prismatic eyeglasses for reading	u	16%
9004 90 90	--- Other	kg.	16%
<b>9005</b>	BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY		
9005 10 00	- Binoculars	u	16%
9005 80	- <i>Other instruments:</i>		
9005 80 10	--- Monocular and refracting telescopes	u	16%
9005 80 20	--- Astronomical instruments	u	16%
9005 80 90	--- Other	kg.	16%
9005 90	- <i>Parts and accessories (including mountings):</i>		
9005 90 10	--- Of binocular or telescopes of heading 9005, other than mountings	kg.	16%
9005 90 20	--- Mountings for astronomical instruments	kg.	16%
9005 90 90	--- Other	kg.	16%
<b>9006</b>	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASH BULBS OTHER THAN DISCHARGE LAMPS OF HEADING 8539		
9006 10 00	- Cameras of a kind used for preparing printing plates or cylinders	u	16%
9006 20 00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9006 30 00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u	16%
9006 40 00	- Instant print cameras	u	16%
	- Other cameras:		
9006 51 00	-- With a through-the-lens view-finder [single lens reflex (SLR)] for roll film of a width not exceeding 35 mm	u	16%
9006 52 00	-- Other, for roll film of a width less than 35 mm	u	16%
9006 53	-- Other, for roll film of a width of 35 mm:		
9006 53 10	--- Fixed focus 35 mm cameras	u	16%
9006 53 90	--- Other	u	16%
9006 59	--- Other:		
9006 59 10	--- Fixed focus 110 mm cameras	u	16%
9006 59 90	--- Other	u	16%
	- Photographic flashlight apparatus and flashbulbs:		
9006 61 00	-- Discharge lamp ("electronic") flashlight apparatus	u	16%
9006 62 00	-- Flashbulbs, flashcubes and the like	u	16%
9006 69 00	-- Other	u	16%
	- Parts and accessories:		
9006 91 00	-- For cameras	kg.	16%
9006 99 00	-- Other	kg.	16%
9007	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS		
	- Cameras:		
9007 11 00	-- For film of less than 16 mm width or for double-8 mm film	u	16%
9007 19 00	-- Other	u	16%
9007 20	- Projectors:		
9007 20 10	--- For film of less than 16 mm width	u	16%
9007 20 90	--- Other	u	16%
	- Parts and accessories:		
9007 91 00	-- For cameras	kg.	16%
9007 92 00	-- For projectors	kg.	16%
9008	IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS		
9008 10 00	- Slide projectors	u	16%
9008 20 00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	16%
9008 30 00	- Other image projectors	u	16%
9008 40 00	- Photographic (other than Cinematographic) enlargers and reducers	u	16%
9008 90 00	- Parts and accessories	kg.	16%
9009	PHOTOCOPYING APPARATUS INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT TYPE AND THERMO-COPYING APPARATUS		
	- Electrostatic photocopying apparatus:		
9009 11 00	-- Operating by reproducing the original image directly onto the copy (direct process)	u	16%
9009 12 00	-- Operating by reproducing the original image via an intermediate onto the copy (indirect process)	u	16%
	- Other Photocopying apparatus:		
9009 21 00	-- Incorporating an optical system	u	16%
9009 22 00	-- Of the contact type	u	16%
9009 30 00	- Thermo-copying apparatus	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Parts and accessories:</i>		
9009 91 00	-- Automatic document feeders	kg.	16%
9009 92 00	-- Paper feeders	kg.	16%
9009 93 00	-- Sorters	kg.	16%
9009 99 00	-- Other	kg.	16%
9010	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES (INCLUDING APPARATUS FOR THE PROJECTION OR DRAWING OF CIRCUIT PATTERNS ON SENSITISED SEMICONDUCTOR MATERIALS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS		
9010 10 00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	u	16%
	- <i>Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:</i>		
9010 41 00	-- Direct write-on-wafer apparatus	u	16%
9010 42 00	-- Step and repeat aligners	u	16%
9010 49 00	-- Other	u	16%
9010 50 00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	16%
9010 60 00	- Projection screens	u	16%
9010 90 00	- Parts and accessories	kg.	16%
9011	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICRO-GRAPHY; CINEPHOTOMICROGRAPHY OR MICROPROJECTION		
9011 10 00	-- Stereoscopic microscopes	u	16%
9011 20 00	-- Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	16%
9011 80 00	- Other microscopes	u	16%
9011 90 00	- Parts and accessories	kg.	16%
9012	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS		
9012 10	- <i>Microscopes other than optical microscopes; diffraction apparatus:</i>		
9012 10 10	--- Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	16%
9012 10 90	--- Other	u	16%
9012 90 00	- Parts and accessories	kg.	16%
9013	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
9013 10	- <i>Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI:</i>		
9013 10 10	--- Telescopic sights for fitting to arms	u	16%
9013 10 20	--- Periscopes	u	16%
9013 10 90	--- Other	u	16%
9013 20 00	- Lasers, other than laser diodes	u	16%
9013 80	- <i>Other devices, appliances and instruments:</i>		
9013 80 10	--- Liquid crystal devices (LCD)	u	16%
9013 80 90	--- Other	u	16%
9013 90	- <i>Parts and accessories:</i>		
9013 90 10	--- For liquid crystal devices (LCD)	kg.	16%
9013 90 90	--- Other	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>9014</b>	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES		
9014 10 00	- Direction finding compasses	u	16%
9014 20 00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	16%
9014 80	- <i>Other instruments and appliances:</i>		
9014 80 10	--- Echo sounding instrument	u	16%
9014 80 20	--- Sextants	u	16%
9014 80 90	--- Other	u	16%
9014 90 00	- Parts and accessories	kg.	16%
<b>9015</b>	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES, RANGEFINDERS		
9015 10 00	- Rangefinders	u	16%
9015 20 00	- Theodolites and tachymeters (tacheometers)	u	16%
9015 30	- <i>Levels:</i>		
9015 30 10	--- Dumpy levels or engineer's levels or builder's levels (not automatic) and quick set levels with or without horizontal circles	u	16%
9015 30 90	--- Other	u	16%
9015 40 00	- Photogrammetrical surveying instruments and appliances	u	16%
9015 80	- <i>Other instruments and appliances:</i>		
9015 80 10	--- Hydrographic instruments	u	16%
9015 80 20	--- Meteorological instruments	u	16%
9015 80 30	--- Geophysical instruments	u	16%
9015 80 90	--- Other	u	16%
9015 90 00	- Parts and accessories	kg.	16%
<b>9016</b>	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS		
9016 00	- <i>Balances of a sensitivity of 5cg or better, with or without weights:</i>		
9016 00 10	--- Electric balances	u	16%
9016 00 20	--- Other balances	u	16%
9016 00 90	--- Parts	kg.	16%
<b>9017</b>	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
9017 10 00	- Drafting tables and machines, whether or not automatic	u	16%
9017 20	- <i>Other drawing, marking-out or mathematical calculating instruments:</i>		
9017 20 10	--- Drawing and marking-out instruments	u	Nil
9017 20 20	--- Mathematical calculating instruments	u	Nil
9017 20 30	--- Pantograph	u	Nil
9017 20 90	--- Other	u	Nil
9017 30	- <i>Micrometers, calipers and gauges:</i>		
9017 30 10	--- Micro-meters and calipers	u	16%
	--- <i>Gauges:</i>		
9017 30 21	---- Plug	u	16%
9017 30 22	---- Ring	u	16%
9017 30 23	---- Slip	u	16%
9017 30 29	---- Other	u	16%
9017 80	- <i>Other instruments:</i>		
9017 80 10	--- Measuring rods and tapes and divided scales	u	16%
9017 80 90	--- Other	u	16%
9017 90 00	- Parts and accessories	kg.	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9018	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCIENTIGRAPHIC APPARATUS, OTHER ELECTROMEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS		
	- <i>Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters):</i>		
9018 11 00	-- Electro-cardiographs	u	16%
9018 12	-- <i>Ultrasonic scanning apparatus:</i>		
9018 12 10	--- Linear ultrasound scanner	u	16%
9018 12 90	--- Other	u	16%
9018 13 00	-- Magnetic resonance imaging apparatus	u	16%
9018 14 00	-- Scientigraphic apparatus	u	16%
9018 19	-- <i>Other:</i>		
9018 19 10	--- Electro encephalographs	u	16%
9018 19 20	--- Echo cardiograph	u	16%
9018 19 90	--- Other	u	16%
9018 20 00	- Ultra-violet or infra-red ray apparatus	u	16%
	- <i>Syringes, needles, catheters, cannulae and the like:</i>		
9018 31 00	-- Syringes, with or without needles	u	16%
9018 32	-- <i>Tubular metal needles and needles for sutures:</i>		
9018 32 10	--- Needles for suture	kg.	16%
9018 32 20	--- Hollow needles for injection, aspiration, biopsy and transfusion	kg.	16%
9018 32 30	--- Hilerio venus fistula needles	kg.	16%
9018 32 90	--- Other	kg.	16%
9018 39	-- <i>Other:</i>		
9018 39 10	--- Catheters (for urine, stool)	u	16%
9018 39 20	--- Cardiac catheters	u	16%
9018 39 30	--- Cannulae	u	16%
9018 39 90	--- Other	u	16%
	- <i>Other instruments and appliances, used in dental sciences:</i>		
9018 41 00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	u	16%
9018 49 00	-- Other	u	16%
9018 50	- <i>Other ophthalmic instruments and appliances:</i>		
9018 50 10	--- Ophthalmoscopes	u	16%
9018 50 20	--- Tonometers	u	16%
9018 50 30	--- Ophthalmic lasers	u	16%
9018 50 90	--- Other	u	16%
9018 90	- <i>Other instruments and appliances:</i>		
	--- <i>Diagnostic instruments and apparatus:</i>		
9018 90 11	---- Instrument and apparatus for measuring blood pressure	u	16%
9018 90 12	---- Stethoscopes	u	16%
9018 90 19	---- Other	u	16%
	--- <i>Surgical tools:</i>		
9018 90 21	---- Bone saws, drills and trephines	u	16%
9018 90 22	---- Knives, scissors and blades	u	16%
9018 90 23	---- Forceps, forcep clamps, clips, needle holders, introducers, cephalotribe bone holding and other holding instruments	u	16%
9018 90 24	---- Chisel, gauges, elevators, raspatones, osteotome, craniotome, bone cutters	u	16%
9018 90 25	---- Retractors, spatulaprobes, hooks dialators, sounds, mallets	u	16%
9018 90 29	---- Other	u	16%
	--- <i>Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9018 90 31 ----	Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	u	16%
9018 90 32 ----	Blood transfusion apparatus	u	16%
9018 90 33 ----	Haemofiltration instruments	u	16%
	<i>Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes:</i>		
9018 90 41 ----	Anesthetic apparatus and instruments	u	16%
9018 90 42 ----	ENT precision instruments	u	16%
9018 90 43 ----	Acupuncture apparatus	u	16%
9018 90 44 ----	Endoscopes	u	16%
	<i>Other:</i>		
9018 90 91 ----	Hilarial or venous shunts	u	16%
9018 90 92 ----	Baby incubators	u	16%
9018 90 93 ----	Heart-lung machines	u	16%
9018 90 94 ----	Defibrillators	u	16%
9018 90 95 ----	Fibrescopes	u	16%
9018 90 96 ----	Laprosopes	u	16%
9018 90 97 ----	Vetrasonic lithotripsy instruments	u	16%
9018 90 98 ----	Apparatus for nerve stimulation	u	16%
9018 90 99 ----	Other	u	16%
9019	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS		
9019 10	<i>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:</i>		
9019 10 10 ---	Mechano-therapy appliances	u	16%
9019 10 20 ---	Massage apparatus	u	16%
9019 10 90 ---	Other	u	16%
9019 20	<i>Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:</i>		
9019 20 10 ---	Oxygen therapy apparatus	u	16%
9019 20 90 ---	Other	u	16%
9020 00 00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	u	16%
9021	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES, SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY		
9021 10 00	<i>Orthopaedic or fracture appliances</i>	u	Nil
	<i>Artificial teeth and dental fittings:</i>		
9021 21 00 --	Artificial teeth	u	Nil
9021 29 00 --	Other	u	Nil
	<i>Other artificial parts of the body :</i>		
9021 31 00 --	Artificial joints	u	Nil
9021 39 00 --	Other	u	Nil
9021 40	<i>Hearing aids, excluding parts and accessories:</i>		
9021 40 10 ---	Frequency modulated hearing aid system used for hearing by handicapped persons in group situation	u	Nil
9021 40 90 ---	Other	u	Nil
9021 50 00	<i>Pacemakers for stimulating heart muscles, excluding parts and accessories</i>	u	Nil
9021 90	<i>Other :</i>		
9021 90 10 ---	Parts and accessories of hearing aids	kg.	Nil
9021 90 90 ---	Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9022	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE		
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022 12 00	-- Computed tomography apparatus	u	16%
9022 13 00	-- Other, for dental uses	u	16%
9022 14	-- Other, for medical, surgical or veterinary uses:		
9022 14 10	--- X-ray generators and apparatus (non-portable)	u	16%
9022 14 20	--- Portable X-ray machine	u	16%
9022 14 90	--- Other	u	16%
9022 19 00	-- For other uses	u	16%
	- Apparatus based on the use of alpha, beta or gamma radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022 21 00	-- For medical, surgical, dental or veterinary uses	u	16%
9022 29 00	-- For other uses	u	16%
9022 30 00	- X-ray tubes	u	16%
9022 90	- Other, including parts and accessories:		
9022 90 10	--- X-ray valves	u	16%
9022 90 20	--- Radiation generation units	u	16%
9022 90 30	--- Radiation beam delivery units	u	16%
9022 90 40	--- X-ray examination or treatment table, chairs and the like	u	16%
9022 90 90	--- Other	kg.	16%
9023	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES		
9023 00	- Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:		
9023 00 10	--- Teaching aids	u	16%
9023 00 90	--- Other	u	16%
9024	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS)		
9024 10 00	- Machines and appliances for testing metals	u	16%
9024 80	- Other machines and appliances:		
9024 80 10	--- For testing textiles, paper and paperboard	u	16%
	--- Other:		
9024 80 91	---- For testing hardness	u	16%
9024 80 99	---- Other	u	16%
9024 90 00	- Parts and accessories	kg.	16%
9025	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS		
	- Thermometers and pyrometers, not combined with other instruments:		
9025 11	-- Liquid-filled, for direct reading:		
9025 11 10	--- Clinical thermometers	u	16%
9025 11 90	--- Other	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9025 19	-- Other:		
9025 19 10	--- Digital thermometers	u	16%
9025 19 20	--- Pyrometers	u	16%
9025 19 90	--- Other	u	16%
9025 80	- Other instruments:		
9025 80 10	--- Hydrometers and similar floating instruments	u	16%
9025 80 20	--- Barometers, not combined with other instruments	u	16%
9025 80 30	--- Lactometer	u	16%
9025 80 90	--- Other	u	16%
9025 90 00	- Parts and accessories	kg.	16%
9026	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 9014, 9015, 9028 OR 9032.		
9026 10	- For measuring or checking the flow or level of liquids:		
9026 10 10	--- Flow meters	u	16%
9026 10 20	--- Level gauges	u	16%
9026 10 90	--- Other	u	16%
9026 20 00	- For measuring or checking pressure	u	16%
9026 80	- Other instruments or apparatus:		
9026 80 10	--- Heat meters	u	16%
9026 80 90	--- Other	u	16%
9026 90 00	- Parts and accessories	kg.	16%
9027	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES		
9027 10 00	- Gas or smoke analysis apparatus	u	16%
9027 20 00	- Chromatographs and electrophoresis instruments	u	16%
9027 30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR):		
9027 30 10	--- Spectrometers	u	16%
9027 30 20	--- Spectrophotometers	u	16%
9027 30 90	--- Other	u	16%
9027 40 00	- Exposure meters	u	16%
9027 50	- Other instruments and apparatus using optical radiations (UV, visible, IR):		
9027 50 10	--- Photometers	u	16%
9027 50 20	--- Refractometers	u	16%
9027 50 30	--- Polarimeters	u	16%
9027 50 90	--- Other	u	16%
9027 80	- Other instruments and apparatus:		
9027 80 10	--- Viscometers	u	16%
9027 80 20	--- Calorimeters	u	16%
9027 80 30	--- Instruments and apparatus for measuring the surface or interfacial tension of liquids	u	16%
9027 80 40	--- Nuclear magnetic resonance instruments	u	16%
9027 80 90	--- Other	u	16%
9027 90	- Microtomes; parts and accessories:		
9027 90 10	--- Microtomes, including parts and accessories thereof	kg.	16%
9027 90 20	--- Printed circuit assemblies for the goods of sub-heading 9027 80	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9027 90 90 ---	Other	kg.	16%
9028	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR		
9028 10 00 -	Gas meters	u	16%
9028 20 00 -	Liquid meters	u	16%
9028 30 -	Electricity meters:		
9028 30 10 ---	For alternating current	u	16%
9028 30 90 ---	Other	u	16%
9028 90 -	Parts and accessories :		
9028 90 10 ---	For electricity meters	kg.	16%
9028 90 90 ---	Other	kg.	16%
9029	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 9014 OR 9015; STROBOSCOPES		
9029 10 -	Revolution counters, production counters, taximeters, mileometers, pedometers and the like:		
9029 10 10 ---	Taximeters	u	16%
9029 10 90 ---	Other	u	16%
9029 20 -	Speed indicators and tachometers; stroboscopes:		
9029 20 10 ---	Tachometers, non-electrical	u	16%
9029 20 20 ---	Speedometers, non-electrical	u	16%
9029 20 30 ---	Stroboscopes	u	16%
9029 20 90 ---	Other	u	16%
9029 90 00 -	Parts and accessories	kg.	16%
9030	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING 9028; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS		
9030 10 00 -	Instruments and apparatus for measuring or detecting ionising radiations	u	16%
9030 20 00 -	Cathode-ray oscilloscopes and cathode-ray oscillographs	u	16%
	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		
9030 31 00 --	Multimeters	u	16%
9030 39 --	Other:		
9030 39 10 ---	Ammeters, volt meters and watt meters	u	16%
9030 39 20 ---	Spectrum resistance meters	u	16%
9030 39 30 ---	Capacitance meter	u	16%
9030 39 40 ---	Frequency measuring apparatus	u	16%
9030 39 50 ---	Mega meters	u	16%
9030 39 90 ---	Other	u	16%
9030 40 00 -	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	16%
	Other instruments and apparatus:		
9030 82 00 --	For measuring or checking semiconductor wafers or devices	u	16%
9030 83 00 --	Other, with a recording device	u	16%
9030 89 --	Other:		
9030 89 10 ---	Scintillator counters	u	16%
9030 89 20 ---	Vectroscope	u	16%
9030 89 90 ---	Other	u	16%
9030 90 -	Parts and accessories:		
9030 90 10 ---	Of meters and counters	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9030 90 90 ---	Other	kg.	16%
9031	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS		
9031 10 00 -	Machines for balancing mechanical parts	kg.	16%
9031 20 00 -	Test benches	kg.	16%
9031 30 00 -	Profile projectors	kg.	16%
9031 41 00 --	Other optical instruments and appliances: For inspecting semiconductor wafers, or devices or for inspecting photo-masks or reticles used in manufacturing semiconductor devices	kg.	16%
9031 49 00 --	Other	kg.	16%
9031 80 00 -	Other instruments, appliances and machines	u	16%
9031 90 00 -	Parts and accessories	kg.	16%
9032	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS		
9032 10 -	Thermostats:		
9032 10 10 ---	For refrigerating and air-conditioning appliances and machinery	u	16%
9032 10 90 ---	Other	u	16%
9032 20 -	Manostats:		
9032 20 10 ---	For refrigerating and air-conditioning appliances and machinery	u	16%
9032 20 90 ---	Other	u	16%
9032 81 00 --	Hydraulic or pneumatic	u	16%
9032 89 --	Other:		
9032 89 10 ---	Electronic automatic regulators	u	16%
9032 89 90 ---	Other	u	16%
9032 90 00 -	Parts and accessories	kg.	16%
9033 00 00	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	kg.	16%



## CHAPTER 91

*Clocks and watches and parts thereof*

## NOTES

1. This Chapter does not cover :

(a) clock or watch glasses or weights (classified according to their constituent material);

(b) watch chains (heading 7113 or 7117, as the case may be);

(c) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);

(d) bearing balls (heading 7326 or heading 8482, as the case may be);

(e) articles of heading 8412 constructed to work without an escapement;

(f) ball bearings (heading 8482);

(g) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9101	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL - <i>Wrist-watches, electrically operated whether or not incorporating a stop-watch facility:</i>		
9101 11 00	-- With mechanical display only	u	16%
9101 12 00	-- With opto-electronic display only	u	16%
9101 19 00	-- Other	u	16%
	- <i>Other wrist-watches, whether or not incorporating a stop-watch facility:</i>		
9101 21 00	-- With automatic winding	u	16%
9101 29 00	-- Other	u	16%
	- <i>Other :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9101 91	-- <i>Electrically operated:</i>		
9101 91 10	--- Pocket-watches	u	16%
9101 91 20	--- Stop-watches	u	16%
9101 91 90	--- Other	u	16%
9101 99	-- <i>Other:</i>		
9101 99 10	--- Pocket-watches	u	16%
9101 99 20	--- Stop-watches	u	16%
9101 99 90	--- Other	u	16%
9102	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP WATCHES, OTHER THAN THOSE OF HEADING 9101		
	- <i>Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</i>		
9102 11 00	-- With mechanical display only	u	16%
9102 12 00	-- With opto-electronic display only	u	16%
9102 19 00	-- Other	u	16%
	- <i>Other wrist-watches, whether or not incorporating a stop-watch facility:</i>		
9102 21 00	-- With automatic winding	u	16%
9102 29 00	-- Other	u	16%
	- <i>Other:</i>		
9102 91	-- <i>Electrically operated:</i>		
9102 91 10	--- Pocket-watches	u	16%
9102 91 20	--- Stop-watches	u	16%
9102 91 90	--- Other	u	16%
9102 99	-- <i>Other:</i>		
9102 99 10	--- Pocket-watches	u	16%
9102 99 20	--- Stop-watches	u	16%
9102 99 90	--- Other	u	16%
9103	CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF HEADING 9104		
9103 10 00	- Electrically operated	u	16%
9103 90 00	- Other	u	16%
9104 00 00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	u	16%
9105	OTHER CLOCKS		
	- <i>Alarm clocks:</i>		
9105 11 00	--- Electrically operated	u	16%
9105 19 00	--- Other	u	16%
	- <i>Wall clocks:</i>		
9105 21 00	--- Electrically operated	u	16%
9105 29 00	--- Other	u	16%
	- <i>Other:</i>		
9105 91 00	-- Electrically operated	u	16%
9105 99	-- <i>Other:</i>		
9105 99 10	--- Time pieces	u	16%
9105 99 90	--- Other	u	16%
9106	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS)		
9106 10 00	- Time-registers; time-recorders	u	16%
9106 20 00	- Parking meters	u	16%
9106 90 00	- Other	u	16%
9107 00 00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	u	16%
9108	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED		
	- <i>Electrically operated:</i>		
9108 11 00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	16%
9108 12 00	-- With opto-electronic display only	u	16%
9108 19 00	-- Other	u	16%

Tariff Item	Description of goods	Units	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9108 20 00	- With automatic winding	u	16%	
9108 90 00	- Other	u	16%	
9109	CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED			
	- <i>Electrically operated:</i>			
9109 11 00	-- Of alarm clocks	u	16%	
9109 19 00	-- Other	u	16%	
9109 90 00	- Other	u	16%	
9110	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS			
	- <i>Of watches:</i>			
9110 11 00	-- Complete movements, unassembled or partly assembled (movement sets)	u	16%	
9110 12 00	-- Incomplete movements, assembled	kg.	16%	
9110 19 00	-- Rough movements	kg.	16%	
9110 90 00	- Other	kg.	16%	
9111	WATCH CASES AND PARTS THEREOF			
9111 10 00	- Cases of precious metal or of metal clad with precious metal	u	16%	
9111 20 00	- Cases of base metal, whether or not gold-or silver-plated	u	16%	
9111 80 00	- Other cases	u	16%	
9111 90 00	- Parts	kg.	16%	
9112	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF			
9112 20 00	- Cases	u	16%	
9112 90 00	- Parts	kg.	16%	
9113	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF			
9113 10 00	- Of precious metal or of metal clad with precious metal	kg.	16%	
9113 20	- <i>Of base metal, whether or not gold- or silver-plated:</i>			
9113 20 10	--- Parts	kg.	16%	
9113 20 90	--- Other	kg.	16%	
9113 90	- <i>Other:</i>			
9113 90 10	--- Parts	kg.	16%	
9113 90 90	--- Other	kg.	16%	
9114	OTHER CLOCK OR WATCH PARTS			
9114 10	- <i>Springs, including hair-springs:</i>			
9114 10 10	--- For watches	kg.	16%	
9114 10 20	--- For clocks	kg.	16%	
9114 20 00	- Jewels	kg.	16%	
9114 30	- <i>Dials:</i>			
9114 30 10	--- For watches	kg.	16%	
9114 30 20	--- For clocks	kg.	16%	
9114 40	- <i>Plates and bridges:</i>			
9114 40 10	--- For watches	kg.	16%	
9114 40 20	--- For clocks	kg.	16%	
9114 90	- <i>Other:</i>			
9114 90 10	--- For watches	kg.	16%	
9114 90 20	--- For clocks	kg.	16%	

## CHAPTER 92

*Musical instruments; parts and accessories of such articles*

## NOTES

1. This Chapter does not cover:

(a) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) toy instruments or apparatus (heading 9503); or

(d) brushes for cleaning musical instruments (heading 9603).

2. Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206, presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Tariff Item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
9201	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS		
9201 10 00	- Upright pianos	u	16%
9201 20 00	- Grand pianos	u	16%
9201 90 00	- Other	u	16%
9202	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS)		
9202 10 00	- Played with a bow	u	16%
9202 90 00	- Other	u	16%
9203	KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS		
9203 00	- Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds:		
9203 00 10	--- Harmoniums and similar key board instruments with free metal reeds	u	16%
9203 00 90	--- Other	u	16%
9204	ACCORDIONS AND SIMILAR INSTRUMENTS; MOUTH ORGANS		
9204 10 00	- Accordions and similar instruments	u	16%
9204 20 00	- Mouth organs	u	16%
9205	OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES)		
9205 10 00	- Brass-wind instruments	u	16%
9205 90	- Other:		
9205 90 10	--- Flutes	u	16%
9205 90 20	--- Clarinets	u	16%
9205 90 90	--- Other	u	16%
9206 00 00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBOLS, CASTANETS, MARACAS)	u	16%

Tariff Item	Description of goods	Units	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9207	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS)			
9207 10 00	- Keyboard instruments, other than accordions	u	16%	
9207 90 00	- Other	u	16%	
9208	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS			
9208 10 00	- Musical boxes	u	16%	
9208 20 00	- Other	u	16%	
9209	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS			
9209 10 00	- Metronomes, tuning forks and pitch pipes	kg.	16%	
9209 20 00	- Mechanisms for musical boxes	kg.	16%	
9209 30 00	- Musical instrument strings	kg.	16%	
	- Other:			
9209 91 00	-- Parts and accessories for pianos	kg.	16%	
9209 92 00	-- Parts and accessories for the musical instruments of Heading 9202	kg.	16%	
9209 93 00	-- Parts and accessories for the musical instruments of Heading 9203	kg.	16%	
9209 94 00	-- Parts and accessories for the musical instruments of Heading 9207	kg.	16%	
9209 99 00	-- Other	kg.	16%	

## SECTION XIX

## ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

## CHAPTER 93

*Arms and ammunition; parts and accessories thereof*

## NOTES

1. This Chapter does not cover:

(a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

(b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) armoured fighting vehicles (heading 8710);

(d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90); or

(e) bows, arrows, fencing foils or toys (Chapter 95).

2. In heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 8526.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9301	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING 9307 - <i>Artillery weapons (for example, guns, howitzers and mortars):</i>		
9301 11 00	-- Self-propelled	u	Nil
9301 19 00	-- Other	u	Nil
9301 20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	Nil
9301 90 00	- Other	u	Nil
9302 00 00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 9303 OR 9304	u	16%
9303	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS)		
9303 10 00	- Muzzle-loading firearms	u	16%
9303 20 00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	16%
9303 30 00	- Other sporting, hunting or target-shooting rifles	u	16%
9303 90 00	- Other	u	16%
9304 00 00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 9307	u	16%
9305	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 9301 TO 9304		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9305 10 00	- Of revolvers or pistols	kg.	16%
	- <i>Of shotguns or rifles of heading 9303:</i>		
9305 21 00	-- Shotgun barrels	kg.	16%
9305 29 00	-- Other	kg.	16%
	- <i>Other :</i>		
9305 91 00	-- Of military weapons of heading 9301	kg.	16%
9305 99 00	-- Other	kg.	16%
9306	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES, AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS		
9306 10 00	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	kg.	16%
	- <i>Shotgun cartridges and parts thereof; air gun pellets:</i>		
9306 21 00	-- Cartridges	kg.	16%
9306 29 00	-- Other	kg.	16%
9306 30 00	- Other cartridges and parts thereof	u	16%
9306 90 00	- Other	u	16%
9307 00 00	SWORDS, CUT LASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	u	16%

## SECTION XX

## MISCELLANEOUS MANUFACTURED ARTICLES

## CHAPTER 94

*Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated building*

## NOTES

1. This Chapter does not cover :

(a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

(b) mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors)] of heading 7009;

(c) articles of Chapter 71;

(d) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303;

(e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);

(f) lamps and lighting fittings of Chapter 85;

(g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);

(h) articles of heading 8714;

(i) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);

(j) articles of Chapter 91 (for example, clocks and clock cases); or

(k) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).

2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) cupboards, bookcases, other shelved furniture and unit furniture; and

(b) seats and beds.

3. (a) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(b) Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.

4. For the purposes of heading 9406, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9401	SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF		
9401 10 00	- Seats of a kind used for aircraft	u	16%
9401 20 00	- Seats of a kind used for motor vehicles	u	16%
9401 30 00	- Swivel seats and variable height adjustment	u	16%
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds	u	16%
9401 50 00	- Seats of cane, osier, bamboo or similar materials	u	16%
	- Other seats, with wooden frames:		
9401 61 00	-- Upholstered	u	16%
9401 69 00	-- Other	u	16%
	- Other seats, with metal frames:		
9401 71 00	-- Upholstered	u	16%
9401 79 00	-- Other	u	16%
9401 80 00	- Other seats	u	16%
9401 90 00	- Parts	kg.	16%
9402	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES		
9402 10	- Dentists', barbers' or similar chairs and parts thereof:		
9402 10 10	--- Dentists' chairs and parts thereof	u	16%
9402 10 90	--- Other	u	16%
9402 90	- Other:		
9402 90 10	--- Hospital beds with mechanical fittings	u	16%
9402 90 20	--- Parts	u	16%
9402 90 90	--- Other	u	16%
9403	OTHER FURNITURE AND PARTS THEREOF		
9403 10	- Metal furniture of a kind used in offices:		
9403 10 10	--- Of steel	kg.	16%
9403 10 90	--- Other	kg.	16%
9403 20	- Other metal furniture:		
9403 20 10	--- Of steel	kg.	16%
9403 20 90	--- Other	kg.	16%
9403 30	- Wooden furniture of a kind used in offices:		
9403 30 10	--- Cabinetware	kg.	16%
9403 30 90	--- Other	kg.	16%
9403 40 00	- Wooden furniture of a kind used in the kitchen	u	16%
9403 50	- Wooden furniture of a kind used in the bed room:		
9403 50 10	--- Bedstead	u	16%
9403 50 90	--- Other	u	16%
9403 60 00	- Other wooden furniture	u	16%
9403 70 00	- Furniture of plastics	kg.	16%
9403 80	- Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403 80 10	--- Furniture of wicker work or bamboo	kg.	16%
9403 80 90	--- Other	kg.	16%
9403 90 00	- Parts	kg.	16%
9404	MATRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED		
9404 10 00	- Mattress supports	kg.	16%
	- Mattresses:		
9404 21	-- Of cellular rubber or plastics, whether or not covered:		
9404 21 10	--- Of rubber	u	16%
9404 21 90	--- Of plastic	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9404 29	-- <i>Of other materials:</i>		
9404 29 10	--- Spring interior	u	16%
9404 29 90	--- other	u	16%
9404 30	-- <i>Sleeping bags:</i>		
9404 30 10	--- Filled with feathers or down	u	16%
9404 30 90	--- Other	u	16%
9404 90	-- <i>Other :</i>		
	--- <i>Quilts:</i>		
9404 90 11	---- Filled with feathers or down	kg.	16%
9404 90 19	---- Other	kg.	16%
	--- <i>Other :</i>		
9404 90 91	---- Filled with feathers or down	kg.	16%
9404 90 99	---- Other	kg.	16%
9405	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED, ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED		
9405 10	-- <i>Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares:</i>		
9405 10 10	--- Hanging lamps, complete fittings	u	16%
9405 10 20	--- Wall lamps	u	16%
9405 10 90	--- Other	u	16%
9405 20	-- <i>Electric table, desk, bedside or floor-standing lamps:</i>		
9405 20 10	--- Table lamps, complete fittings	u	16%
9405 20 90	--- Other	u	16%
9405 30 00	--- Lighting sets of a kind used for Christmas trees	u	16%
9405 40	-- <i>Other electric lamps and lighting fittings:</i>		
9405 40 10	--- Searchlights and spotlights	u	16%
9405 40 90	--- Other	u	16%
9405 50	-- <i>Non-electrical lamps and lighting fittings:</i>		
9405 50 10	--- Hurricane lanterns	u	Nil
9405 50 20	--- Miner's safety lamps	u	16%
	--- <i>Oil pressure lamps:</i>		
9405 50 31	---- Kerosene pressure lanterns	u	16%
9405 50 39	---- Other	u	16%
9405 50 40	--- Solar lanterns or lamps	u	16%
	--- <i>Other oil lamps:</i>		
9405 50 51	---- Metal	u	16%
9405 50 59	---- Other	u	16%
9405 60	-- <i>Illuminated signs, illuminated name-plates and the like :</i>		
9405 60 10	--- Of plastic	u	16%
9405 60 90	--- Of other materials	u	16%
	-- <i>Parts:</i>		
9405 91 00	-- Of glass	kg.	16%
9405 92 00	-- Of plastics	kg.	16%
9405 99 00	-- Other	kg.	16%
9406	PREFABRICATED BUILDINGS		
9406 00	-- <i>Prefabricated buildings :</i>		
	--- <i>Green houses:</i>		
9406 00 11	---- Green house - in ready to assemble sets	u	16%
9406 00 19	---- Other	u	16%
	--- <i>Other :</i>		
9406 00 91	---- Prefabricated housing material	u	16%
9406 00 92	---- Prefabricated construction for cold storage	u	16%
9406 00 93	---- Silos for storing ensilage	u	16%
9406 00 99	---- Other	u	16%

## CHAPTER 95

*Toys, games and sports requisites; parts and accessories thereof*

## NOTES

1. This Chapter does not cover :

- (a) christmas tree candles (heading 3406);
- (b) fireworks or other pyrotechnic articles of heading 3604;
- (c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI;
- (d) sports bags or other containers of heading 4202, 4303 or 4304;
- (e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
- (f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) walking-sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);
- (i) unmounted glass eyes for dolls or other toys, of heading 7018;
- (k) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) bells, gongs or the like of heading 8306;
- (m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504) or radio remote control apparatus (heading 8526);
- (n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) children's bicycles (heading 8712);
- (p) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) spectacles, goggles or the like, for sports or outdoor games (heading 9004);
- (r) decoy calls or whistles (heading 9208);
- (s) arms or other articles of Chapter 93;
- (t) electric garlands of all kinds (heading 9405); or
- (u) racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Heading 9503 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9501	WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN. (FOR EXAMPLE, TRICYCLES, SCOOTERS, PEDAL CARS); DOLLS' CARRIAGES		
9501 00	- <i>Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages:</i>		
9501 00 10	--- Wheel toys designed to be ridden by children; dolls' carriages	kg.	16%
9501 00 90	--- Parts	kg.	16%
9502	DOLLS REPRESENTING ONLY HUMAN BEINGS		
9502 10	- <i>Dolls, whether or not dressed:</i>		
9502 10 10	--- Of wood	kg.	16%
9502 10 20	--- Of metal	kg.	16%
9502 10 30	--- Of plastics	kg.	16%
9502 10 90	--- Other	kg.	16%
	- <i>Parts and accessories:</i>		
9502 91 00	-- Garments and accessories therefor, foot-wear and headgear	kg.	16%
9502 99 00	-- Other	kg.	16%
9503	OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS		
9503 10 00	- Electric trains, including tracks, signals and other accessories therefor	kg.	16%
9503 20 00	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of sub-heading 9503 10	kg.	16%
9503 30 00	- Other construction sets and constructional toys	kg.	16%
	- <i>Toys representing animals or non-human creatures:</i>		
9503 41 00	-- Stuffed	u	16%
9503 49	-- <i>Other :</i>		
9503 49 10	--- Of wood	u	16%
9503 49 20	--- Of metal	u	16%
9503 49 30	--- Of plastics	u	16%
9503 49 90	--- Other	u	16%
9503 50	- <i>Toy musical instruments and apparatus:</i>		
9503 50 10	--- Instruments and apparatus	u	16%
9503 50 90	--- Parts	u	16%
9503 60	- <i>Puzzles:</i>		
9503 60 10	--- Of wood	u	16%
9503 60 90	--- Other	u	16%
9503 70	- <i>Other toys, put up in sets or outfits :</i>		
9503 70 10	--- Of plastics	u	16%
9503 70 90	--- Other	u	16%
9503 80	- <i>Other toys and models, incorporating a motor:</i>		
9503 80 10	--- Toys and models	u	16%
9503 80 90	--- Parts	u	16%
9503 90	- <i>Other:</i>		
9503 90 10	--- Toy weapons	u	16%
9503 90 20	--- Other toys	u	16%
9503 90 90	--- Parts	u	16%
9504	ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT		
9504 10 00	- Video games of a kind used with a television receiver	u	16%
9504 20 00	- Articles and accessories for billiards	u	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9504 30	- Other games, operated by coins, bank notes (Papercurrencies), discs or other similar articles, other than bowling alley equipment :		
9504 30 10	--- Carom Board, with or without coins and strikers	u	16%
9504 30 20	--- Automatic bowling alley equipment	u	16%
9504 30 90	--- Other	u	16%
9504 40 00	- Playing cards.	u	8%
9504 90	- Other :		
9504 90 10	--- Chess set, all types	u	16%
9504 90 90	--- Other	u	16%
9505	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES		
9505 10 00	- Articles for Christmas festivities	kg.	16%
9505 90	- Other :		
9505 90 10	--- Magical equipments	kg.	16%
9505 90 90	--- Other	kg.	16%
9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS		
	- Snow-skis and other snow-ski equipment :		
9506 11 00	-- Skis	u	16%
9506 12 00	-- Ski-fastenings (ski-bindings)	kg.	16%
9506 19 00	-- Other	kg.	16%
	- Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506 21 00	-- Sailboards	u	16%
9506 29 00	-- Other	u	16%
	- Golf clubs and other golf equipment:		
9506 31 00	-- Clubs, complete	u	16%
9506 32 00	-- Balls	u	16%
9506 39 00	-- Other	kg.	16%
9506 40 00	- Articles and equipment for table-tennis	u	16%
	- Tennis, badminton or similar rackets, whether or not strung:		
9506 51 00	-- Lawn-tennis rackets, whether or not strung	u	16%
9506 59	-- Other :		
9506 59 10	--- Squash or racketball badminton rackets, whether or not strung	u	16%
9506 59 90	--- Other	u	16%
	- Balls, other than golf balls and table-tennis balls:		
9506 61 00	-- Lawn-tennis balls	u	16%
9506 62	-- Inflatable:		
9506 62 10	--- Football	u	16%
9506 62 20	--- Volley ball	u	16%
9506 62 30	--- Basket ball	u	16%
9506 62 90	--- Other	u	16%
9506 69	-- Other :		
9506 69 10	--- Hockey ball	u	16%
9506 69 20	--- Cricket ball	u	16%
9506 69 30	--- Golf ball	u	16%
9506 69 40	--- Rugby ball	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9506 69 90 ---	Other	u	16%
9506 70 00 -	Ice skates and roller skates, including skating boots with skates attached	u	16%
	- Other :		
9506 91 --	Articles and equipment for general physical exercise, gymnastics or athletics:		
9506 91 10 ---	Boxing equipment	kg.	16%
9506 91 90 ---	Other	kg.	16%
9506 99 --	Other :		
9506 99 10 ---	Badminton shuttle cocks	u	16%
9506 99 20 ---	Leg pads and bats for cricket	u	16%
9506 99 30 ---	Shoulder pads for football	u	16%
9506 99 40 ---	Hockey sticks and blades	u	16%
9506 99 50 ---	Polo sticks including blades, shafts and heads	u	16%
9506 99 60 ---	Sports net	u	16%
9506 99 70 ---	Tennis and badminton racket pressures	u	16%
9506 99 80 ---	Shin-guards and elbow or shoulders pads excluding those for football; waist, thigh and hip protective equipment	u	16%
9506 99 90 ---	Other	u	16%
9507	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF HEADING 9208) AND SIMILAR HUNTING OR SHOOTING REQUISITES		
9507 10 00 -	Fishing rods	u	16%
9507 20 00 -	Fish-hooks, whether or not snelled	kg.	16%
9507 30 00 -	Fishing reels	u	16%
9507 90 -	Other :		
9507 90 10 ---	Fish landing and butterfly nets	u	16%
9507 90 90 ---	Other	u	16%
9508	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES		
9508 10 00 -	Travelling circuses and travelling menageries	kg.	
9508 90 00 -	Other	kg.	16%

## CHAPTER 96

*Miscellaneous manufactured articles*

## NOTES

1. This Chapter does not cover :

- (a) pencils for cosmetic or toilet uses (Chapter 33);
- (b) articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) imitation Jewellery (heading 7117);
- (d) parts of general use, as defined in Note 2 of Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
- (f) articles of Chapter 90, for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 9018);
- (g) articles of Chapter 91 (for example, clock or watch cases);
- (h) musical instruments or parts or accessories thereof (Chapter 92);
- (i) articles of Chapter 93 (arms and parts thereof);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) articles of Chapter 95 (toys, games, sports requisites).

2. In heading 9602, the expression "vegetable or mineral carving material" means:

- (a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 9603, the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9601	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING)		
9601 10 00	- Worked ivory and articles of ivory	kg.	16%
9601 90	- Other :		
9601 90 10	--- Worked tortoise-shell and articles thereof	kg.	16%
9601 90 20	--- Worked mother-of-pearl and articles thereof	kg.	16%
9601 90 30	--- Worked bone (excluding whale bone) and articles thereof	kg.	16%
9601 90 40	--- Worked horn, coral and other animal carving material and articles thereof	kg.	16%
9601 90 90	--- Other	kg.	16%
9602	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF HEADING 3503) AND ARTICLES OF UNHARDENED GELATIN		
9602 00	- <i>Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin:</i>		
9602 00 10	--- Worked vegetable carving material and articles thereof	kg.	16%
9602 00 20	--- Moulded or carved articles of wax, stearin, natural gums and resins and other moulded or carved articles	kg.	16%
9602 00 30	--- Gelatin capsules, empty	kg.	16%
9602 00 40	--- Other articles of unhardened gelatin	kg.	16%
9602 00 90	--- Other	kg.	16%
9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGES (OTHER THAN ROLLER SQUEEGES)		
9603 10 00	- Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles - <i>Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:</i>	u	16%
9603 21 00	-- Tooth brushes including dental-plate brushes	u	16%
9603 29 00	-- Other	u	16%
9603 30	- <i>Artists' brushes, writing brushes and similar brushes for the application of cosmetics:</i>		
9603 30 10	--- Artist brushes	u	16%
9603 30 20	--- Brushes for the application of cosmetics	u	16%
9603 30 90	--- Other	u	16%
9603 40	- <i>Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30); paint pads and rollers:</i>		
9603 40 10	--- Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30)	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9603 40 20 ---	Paint pads and rollers	u	16%
9603 50 00 -	Other brushes constituting parts of machines, appliances or vehicles	u	16%
9603 90 00 -	Other	u	16%
9604 00 00	HAND SIEVES AND HAND RIDDLES	u	16%
9605	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING		
9605 00 --	<i>Travel sets for personal toilet, sewing or shoe or clothes cleaning :</i>		
9605 00 10 ---	For personal toilet	u	16%
9605 00 90 ---	Other	u	16%
9606	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS		
9606 10 -	<i>Press-fasteners, snap-fasteners and press-studs and parts thereof :</i>		
9606 10 10 ---	Press-fasteners, snap-fasteners and press-studs	kg.	16%
9606 10 20 ---	Parts	kg.	16%
	<i>Buttons :</i>		
9606 21 00 --	Of plastics, not covered with textile material	kg.	Nil
9606 22 00 --	Of base metals, not covered with textile material	kg.	Nil
9606 29 --	<i>Other :</i>		
9606 29 10 ---	Button of coconut shell or wood	kg.	Nil
9606 29 90 ---	Other	kg.	Nil
9606 30 -	<i>Button moulds and other parts of buttons; button blanks :</i>		
9606 30 10 ---	Button blanks	kg.	Nil
9606 30 90 ---	Other	kg.	16%
9607	SLIDE FASTENERS AND PARTS THEREOF		
	<i>Slide fasteners :</i>		
9607 11 --	<i>Fitted with chain scoops of base metal :</i>		
9607 11 10 ---	Zip fasteners	kg.	16%
9607 11 90 ---	Other	kg.	16%
9607 19 --	<i>Other :</i>		
9607 19 10 ---	Zip fasteners	kg.	16%
9607 19 90 ---	Other	kg.	16%
9607 20 00 -	Parts	kg.	16%
9608	BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS; STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN HOLDERS, PENCIL HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 9609		
9608 10 -	<i>Ball point pens :</i>		
9608 10 10 ---	With liquid ink (for rolling ball pen)	u	16%
9608 10 90 ---	Other	u	16%
9608 20 00 -	Felt tipped and other porous-tipped pens and markers	u	16%
	<i>Fountain pens, stylograph pens and other pens:</i>		
9608 31 --	<i>Indian ink drawing pens:</i>		
9608 31 10 ---	Stylograph pens	u	16%
9608 31 90 ---	Other	u	16%
9608 39 --	<i>Other :</i>		
9608 39 10 ---	High value writing instruments including fountain pens and ball point pens	u	16%
9608 39 20 ---	With body or cap of precious metal or rolled precious metal	u	16%
	<i>Other fountain pen :</i>		
9608 39 31 ----	With body or cap of precious metal or rolled precious metal	u	16%
9608 39 39 ----	Other	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>Other :</i>		
9608 39 91 ----	With body or cap of precious metal or rolled precious metal	u	16%
9608 39 99 ----	Other	u	16%
9608 40 00 -	Propelling or sliding pencils	u	16%
9608 50 00 -	Sets of articles from two or more of the foregoing sub-headings	u	16%
9608 60 -	<i>Refills for ball point pens, comprising the ball point and ink-reservoir :</i>		
9608 60 10 ---	With liquid ink (for rolling ball-pen)	u	16%
9608 60 90 ---	Other	u	16%
	<i>Other :</i>		
9608 91 --	<i>Pen nibs and nib points :</i>		
9608 91 10 ---	Nib points for pen	u	16%
9608 91 20 ---	Nibs of wool felt or plastics for use in the manufacture of porous-tip pen or markers	u	16%
9608 91 30 ---	Other pen nibs	u	16%
	<i>Other :</i>		
9608 91 91 ----	Of metal	u	16%
9608 91 99 ----	Other	u	16%
9608 99 --	<i>Other :</i>		
9608 99 10 ---	Pen holders, pencil holders and similar holders	kg.	16%
9608 99 90 ---	Other	kg.	16%
9609	PENCILS (OTHER THAN PENCILS OF HEADING 9608), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS		
9609 10 00 -	Pencils and crayons, with leads encased in a rigid sheath	kg.	Nil
9609 20 00 -	Pencil leads, black or coloured	kg.	Nil
9609 90 -	<i>Other :</i>		
9609 90 10 ---	Slate pencils	kg.	Nil
9609 90 20 ---	Other pencils	kg.	Nil
9609 90 30 ---	Pastels, drawing charcoals and writing or drawing chalks and tailors' chalks	kg.	Nil
9609 90 90 ---	Other	kg.	Nil
9610 00 00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	kg.	Nil
9611 00 00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSEING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	kg.	16%
9612	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES		
9612 10 -	<i>Ribbons:</i>		
9612 10 10 ---	Computer printer ribbon	u	16%
9612 10 20 ---	Ribbon for typewriters, other than electronic and similar machines	u	16%
9612 10 30 ---	Ribbon for electronic typewriter	u	16%
9612 10 90 ---	Other	u	16%
9612 20 00 -	Ink-pads	u	16%
9613	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS		
9613 10 00 -	Pocket lighters, gas fuelled, non-refillable	u	16%
9613 20 00 -	Pocket lighters, gas fuelled, refillable	u	16%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9613 80	- <i>Other lighters:</i>		
9613 80 10	--- Electronic	u	16%
9613 80 90	--- Other	u	16%
9613 90 00	- Parts	u	16%
9614	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF		
9614 20 00	- Pipes and pipe bowls	u	16%
9614 90	- <i>Other :</i>		
9614 90 10	--- Huble and bubble of base metal	kg.	16%
9614 90 20	--- Hookah of coconut shell	kg.	16%
9614 90 90	--- Other	kg.	16%
9615	COMBS, HAIR-SLIDES AND THE LIKE, HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 8516, AND PARTS THEREOF		
	- <i>Combs, hair-slides and the like:</i>		
9615 11 00	--- Of hard rubber or plastics	kg.	Nil
9615 19 00	--- Other	kg.	Nil
9615 90 00	- Other	kg.	Nil
9616	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS		
9616 10	- <i>Scent sprays and similar toilet sprays, and mounts and heads therefor :</i>		
9616 10 10	--- Scent sprays and similar toilet sprays	kg.	16%
9616 10 20	--- Mounts and heads	kg.	16%
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg.	16%
9617	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS		
9617 00	- <i>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners:</i>		
	--- <i>Vacuum flasks and other vacuum vessels, complete with cases:</i>		
9617 00 11	---- Vacuum flasks having a capacity not exceeding 0.75 l	kg.	16%
9617 00 12	---- Vacuum flasks having a capacity exceeding 0.75 l	kg.	16%
9617 00 13	---- Casserol and other vacuum containers	kg.	16%
9617 00 19	---- Other	kg.	16%
9617 00 90	--- Parts (other than glass inners)	kg.	16%
9618 00 00	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS, USED FOR SHOP WINDOW DRESSING	kg.	16%

**SECTION XXI**

**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

**CHAPTER 97**

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CHAPTER 98

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**THE SECOND SCHEDULE**

(See section 2)

**NOTES**

1. In this Schedule, "heading", "sub-heading", "tariff item" and "Chapter" mean respectively a heading, sub-heading, tariff item and Chapter in the First Schedule.

2. The rules for the interpretation of the First Schedule, the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply to the interpretation of this Schedule.

3. In this Schedule, tariff item 2106 90 19 does not include the products other than preparations for lemonades or other beverages intended for use in the manufacture of aerated water.

4. In this Schedule, heading 2401 does not include the products which do not bear a brand name.

5. In this Schedule, tariff item 2403 99 90 does not include Pan Masala, other than containing tobacco.

6. In this Schedule, tariff item 2710 11 19 does not include "Naphtha".

7. In this Schedule, heading 4011 does not include Pneumatic tyres of rubber of a kind used on cycle-rickshaws and three-wheeled powered cycle-rickshaws and used as rear tyres on tractors, including agricultural tractors.

8. In this Schedule,—

- (i) heading 5402 is modified only to include synthetic filament yarn (other than sewing thread), including synthetic monofilament of less than 60 deniers;
- (ii) sub-heading 5402 40 is modified only to include "other yarn, single, untwisted";
- (iii) sub-heading 5402 50 is modified only to include "other yarn, single, twisted".

9. In this Schedule,—

- (i) heading 8702 is modified only to include only motor vehicles principally designed for the transport of more than six persons, but not more than twelve persons, excluding the driver, including station wagon;
- (ii) heading 8703 is modified only to include the motor cars and other motor vehicles principally designed for the transport of not more than six persons, excluding the driver, including station wagons, and racing cars; but does not include three-wheeled motor vehicles;
- (iii) tariff items of heading 8704 do not include motor vehicles, other than petrol driven;
- (iv) tariff items of heading 8706 includes chassis fitted with engines only for —
  - (a) motor vehicles principally designed for the transport of more than six persons, but not more than twelve persons, excluding the driver, including station wagons;
  - (b) motor cars and other motor vehicles (except three-wheeled motor vehicles) principally designed for the transport of not more than six persons, excluding the driver, including station wagons and racing cars.

Tariff Item	Description of goods.	Unit	Rate of duty
(1)	(2)	(3)	(4)
2106 90 19 ---	Other	kg.	8%
2106 90 20 ---	Pan masala	kg.	16%
2201 10 20 ---	Aerated waters	l	8%
2202 10 10 ---	Aerated waters	l	8%
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE		
2401 10	- <i>Tobacco, not stemmed or stripped:</i>		
2401 10 10 ---	Flue cured virginia tobacco	kg.	16%
2401 10 20 ---	Sun cured country (nata) tobacco	kg.	16%
2401 10 30 ---	Sun cured virginia tobacco	kg.	16%
2401 10 40 ---	Burley tobacco	kg.	16%
2401 10 50 ---	Tobacco for manufacture of biris, not stemmed	kg.	16%
2401 10 60 ---	Tobacco for manufacture of chewing tobacco	kg.	16%
2401 10 70 ---	Tobacco for manufacture of cigar and cheroot	kg.	16%
2401 10 80 ---	Tobacco for manufacture of hookah tobacco	kg.	16%
2401 10 90 ---	Other	kg.	16%
2401 20	- <i>Tobacco, partly or wholly stemmed or stripped:</i>		
2401 20 10 ---	Flue cured virginia tobacco	kg.	16%
2401 20 20 ---	Sun cured country (nata) tobacco	kg.	16%
2401 20 30 ---	Sun cured virginia tobacco	kg.	16%
2401 20 40 ---	Burley tobacco	kg.	16%
2401 20 50 ---	Tobacco for manufacture of biris	kg.	16%
2401 20 60 ---	Tobacco for manufacture of chewing tobacco	kg.	16%
2401 20 70 ---	Tobacco for manufacture of cigar and cheroot	kg.	16%
2401 20 80 ---	Tobacco for manufacture of hookah tobacco	kg.	16%
2401 20 90 ---	Other	kg.	16%
2401 30 00 -	Tobacco refuse	kg.	16%
2403 99 10 ---	Chewing Tobacco	kg.	16%
2403 99 20 ---	Preparations containing Chewing Tobacco	kg.	16%
2403 99 40 ---	Snuff	kg.	16%
2403 99 50 ---	Preparations containing snuff	kg.	16%
2403 99 90 ---	Other	kg.	16%
2710 11 11 ----	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-115° C	kg.	16%
2710 11 12 ----	Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-70 ° C	kg.	16%
2710 11 13 ----	Other special boiling point spirits (other than benzene, benzol, toluene and toluol)	kg.	16%
2710 11 19 ---	Other	kg.	16%
4011	NEW PNEUMATIC TYRES, OF RUBBER		
4011 10	- <i>Of a kind used on motor cars (including station wagons and racing cars):</i>		
4011 10 10 ---	Radials	u	8%
4011 10 90 ---	Other	u	8%
4011 20	- <i>Of a kind used on buses or lorries:</i>		
4011 20 10 ---	Radials	u	8%
4011 20 90 ---	Other	u	8%
4011 30 00 -	Of a kind used on aircraft	u	8%
4011 61 00 ---	Of a kind used on agricultural or forestry vehicles and machines	u	8%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4011 62 00 --	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	8%
4011 63 00 --	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	8%
4011 69 00 --	Other	u	8%
	<i>Other:</i>		
4011 92 00 --	Of a kind used on agricultural or forestry vehicles and machines	u	8%
4011 93 00 --	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	8%
4011 94 00 --	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	8%
4011 99 00 --	Other	u	8%
4012 90 -	<i>Other:</i>		
4012 90 10 ---	Solid rubber tyres for motor vehicles	kg.	8%
4012 90 20 ---	Solid rubber tyres for other vehicles	kg.	8%
4012 90 30 ---	Tyres with metal framework	kg.	8%
	<i>Tyre flaps:</i>		
4012 90 41 ----	Of a kind used in two-wheeled and three-wheeled motor vehicles	kg.	8%
4012 90 49 ----	Other	kg.	8%
4012 90 50 ---	Tyre treads, interchangeable	kg.	8%
4012 90 90 ---	Other	kg.	8%
4013	INNER TUBES, OF RUBBER		
4013 10 -	<i>Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:</i>		
4013 10 10 ---	For motor cars	u	8%
4013 10 20 ---	For lorries and buses	u	8%
4013 90 -	<i>Other :</i>		
4013 90 10 ---	For aircraft	u	8%
4013 90 30 ---	For off the road vehicles, not elsewhere specified or included	u	8%
	<i>For tractors:</i>		
4013 90 49 ----	Other	u	8%
4013 90 90 ---	Other	u	8%
5402 20 -	<i>High tenacity yarn of Polyesters :</i>		
5402 20 10 ---	Of terylene Dacron	kg.	8%
5402 20 90 ---	Other	kg.	8%
	<i>Textures yarn:</i>		
5402 33 00 --	Of polyesters	kg.	8%
5402 42 00 --	Of polyesters, partially oriented	kg.	8%
5402 43 00 --	Of polyesters, other	kg.	8%
5402 52 00 --	Of polyesters	kg.	8%
	<i>Other yarn, multiple (folded) or cabled:</i>		
5402 62 00 --	Of polyesters	kg.	8%
8415	AIR-CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED		
8415 10	- Window or wall types, self-contained or "split system":		
8415 10 10	--- Split system	u	8%
8415 10 90	--- Other	u	8%
8415 20	- Of a kind used for persons in motor vehicles:		
8415 20 10	--- For buses	u	8%
8415 20 90	--- Other	u	8%
	- Other:	u	8%
8415 81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling or heat cycle (reversible heat pumps):		
8415 81 10	--- Split air-conditioner two tonnes and above	u	8%
8415 81 90	--- Other	u	8%
8415 82	-- Other, incorporating a refrigerating unit:		
8415 82 10	--- Split air-conditioner two tonnes and above	u	8%
8415 82 90	--- Other	u	8%
8415 83	-- Not incorporating a refrigerating unit:		
8415 83 10	--- Split air-conditioner two tonnes and above	u	8%
8415 83 90	--- Other	u	8%
8415 90 00	- Parts	kg.	8%
8702 10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	--- Vehicles for transport of not more than thirteen persons, including the driver:		
8702 10 11	---- Integrated monocoque vehicle	u	8%
8702 10 12	---- Air-conditioned vehicle	u	8%
8702 10 19	---- Other	u	8%
	--- Other:		
8702 10 91	---- Integrated monocoque vehicle	u	8%
8702 10 92	---- Air-conditioned vehicle	u	8%
8702 10 99	---- Other	u	8%
8702 90	- Other:		
	--- Vehicles for transport of not more than thirteen persons, including the driver:		
8702 90 11	---- Integrated monocoque vehicle	u	8%
8702 90 12	---- Air-conditioned vehicle	u	8%
8702 90 13	---- Electrically operated	u	8%
8702 90 19	---- Other	u	8%
8702 90 20	--- Electrically operated vehicles not elsewhere included or specified	u	8%
8703 10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
8703 10 10	--- Electrically operated	u	8%
8703 10 90	--- Other	u	8%
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
8703 21	-- Of a cylinder capacity not exceeding 1,000 cc:		
	--- Other:		
8703 21 91	---- Motor cars	u	8%
8703 21 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 21 99	---- Other	u	8%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8703 22	-- <i>Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:</i>		
8703 22 20	--- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
	--- <i>Other:</i>		
8703 22 91	---- Motor cars	u	8%
8703 22 99	---- Other	u	8%
8703 23	-- <i>Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:</i>		
	--- <i>Other:</i>		
8703 23 91	---- Motor cars	u	8%
8703 23 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 23 99	---- Other	u	8%
8703 24	-- <i>Of a cylinder capacity exceeding 3,000 cc:</i>		
	--- <i>Other:</i>		
8703 24 91	---- Motor cars	u	8%
8703 24 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 24 99	---- Other	u	8%
	- <i>Other vehicles, with compression ignition internal combustion piston engine (diesel or semi-diesel) :</i>		
8703 31	-- <i>Of a cylinder capacity not exceeding 1,500 cc :</i>		
	--- <i>Other:</i>		
8703 31 91	---- Motor cars	u	8%
8703 31 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 31 99	---- Other	u	8%
8703 32	-- <i>Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:</i>		
	--- <i>Other:</i>		
8703 32 91	---- Motor cars	u	8%
8703 32 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 32 99	---- Other	u	8%
8703 33	-- <i>Of a cylinder capacity exceeding 2,500 cc:</i>		
	--- <i>Other:</i>		
8703 33 91	---- Motor cars	u	8%
8703 33 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 33 99	---- Other	u	8%
8703 90	- <i>Other:</i>		
8703 90 10	--- Electrically operated	u	8%
8703 90 90	--- Other	u	8%
8704	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS		
	- <i>Other, with spark-ignition internal combustion piston engine:</i>		
8704 31	-- <i>g.v.w. not exceeding 5 tonnes:</i>		
8704 31 10	--- Refrigerated	u	8%
8704 31 90	--- Other	u	8%
8704 32	-- <i>g.v.w. exceeding 5 tonnes:</i>		
	--- <i>Lorries and trucks:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)-	(4)
8704 32 11 ----	Refrigerated	u	8%
8704 32 19 ----	Other	u	8%
8704 32 90 ----	Other	u	8%
8704 90 -	Other:		
	--- Lorries and trucks:		
8704 90 11 ----	Refrigerated	u	8%
8704 90 12 ----	Electrically operated	u	8%
8704 90 19 ----	Other	u	8%
8704 90 90 ----	Other	u	8%
8706	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705		
	--- For the vehicles of heading 8702:		
8706 00 21 ----	For transport of not more than thirteen persons, including the driver	u	8%
	--- For the motor vehicles of heading 8703:		
8706 00 39 ----	Other	u	8%
	--- For the motor vehicles of heading 8704:		
8706 00 43 ----	For dumpers covered in heading 8704	u	8%
8706 00 49 ----	Other	u	8%

## CORRIGENDUM

In this Customs and Central Excise Laws (Repeal) Act, 2004 (25 of 2004), published in the Gazette of India Extraordinary, Part II, Section I, dated the 22nd December, 2004 (Issue No. 37), at page 3, in column (3), line 5, for "Oils", read "Products".

## CORRIGENDUM

The Central Excise Laws (Amendment and Validation) Ordinance, 2005 (Ord. 1 of 2005), published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 25th January, 2005 (Issue No. 5), at page 4, in column (4), line 6, for "31st" read "1st".

Sd/-

T. K. VISWANATHAN,  
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

H. D. VYAS,  
Secretary to Government.



सत्यमेव जयते

# The Gujarat Government Gazette EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART - VI

Acts of Parliament and Ordinances Promulgated by the President  
LEGISLATIVE & PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar

Dated the 30<sup>th</sup> September, 2006

No. RPB/16-2006/Act 21-06E:- The following Act of Parliament is republished for general information:-

GOVERNMENT OF INDIA  
MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 19<sup>th</sup> April, 2006, Chaitra 29, 1928 (Saka)

The following Act of Parliament has received the assent of the President on the 18<sup>th</sup> April, 2006,  
is hereby published for general information :-

THE FINANCE ACT, 2006  
'An Act'

(Act No. 21 of 2006)

(18<sup>th</sup> April, 2006)

*to give effect to the financial proposals of the Central Government for the  
financial year 2006-2007.*

Be it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows:—

### CHAPTER I

#### PRELIMINARY

1. (1) This Act may be called the Finance Act, 2006.

Short title and  
commencement.

(2) Save as otherwise provided in this Act, sections 2 to 57 shall be deemed to have  
come into force on the 1st day of April, 2006.

### CHAPTER II

#### RATES OF INCOME-TAX

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year Income-tax.  
commencing on the 1st day of April, 2006, income-tax shall be charged at the rates specified  
in Part I of the First Schedule.

under Chapter VIII-A of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) shall be increased by a surcharge for purposes of the Union calculated in each case in the manner provided therein. 43 of 1961.

(2) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds one lakh rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first one lakh rupees of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of one lakh rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every woman, resident in India and below the age of sixty-five years at any time during the previous year, referred to in item (II) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh rupees", the words "one lakh thirty-five thousand rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh rupees", the words "one lakh eighty-five thousand rupees" had been substituted:

Provided also that the amount of income-tax so arrived at, as reduced by the amount of rebate of income-tax calculated under Chapter VIII-A of the Income-tax Act, shall be increased by a surcharge for purposes of the Union calculated in each case in the manner provided in that Paragraph and the sum so arrived at shall be the income-tax in respect of the total income.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or Chapter XII-H or section 115JB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 shall be increased by a surcharge for purposes of the Union as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115E and 115JB or fringe benefits chargeable to tax under section 115WA of the Income-tax Act, the amount of income-tax



computed under this sub-section shall be increased by a surcharge for purposes of the Union, calculated,—

(a) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of such income-tax where the total income or fringe benefits, as the case may be, exceeds ten lakh rupees;

(b) in the case of every firm, artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, and domestic company at the rate of ten per cent. of such income-tax;

(c) in the case of every company, other than a domestic company, at the rate of two and one-half per cent. of such income-tax.

(4) In cases in which tax has to be charged and paid under section 115-O or sub-section (2) of section 115R of the Income-tax Act, the tax shall be charged and paid at the rate as specified in those sections and shall be increased by a surcharge for purposes of the Union, calculated at the rate of ten per cent. of such tax.

(5) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased, by a surcharge for purposes of the Union, calculated in each case, in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 194C, 194E, 194EE, 194F, 194G, 194H, 194-I, 194J, 194LA, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge for purposes of the Union, calculated,—

(a) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten lakh rupees;

(b) in the case of every firm, artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, and domestic company, at the rate of ten per cent. of such tax;

(c) in the case of every company, other than a domestic company, at the rate of two and one-half per cent. of such tax.

(7) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased, by a surcharge for purposes of the Union, calculated in the manner provided therein.

(8) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge for purposes of the Union, calculated,—

(a) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of such tax where the amount or the aggregate of such amounts collected, and subject to the collection, exceeds ten lakh rupees;

(b) in the case of every firm, artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, and domestic company, at the rate of ten per cent. of such tax;



(c) in the case of every company, other than a domestic company, at the rate of two and one-half per cent. of such tax.

(9) Subject to the provisions of sub-section (10), in cases in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax as reduced by the rebate of income-tax calculated under Chapter VIII-A of the said Act shall be increased by a surcharge for purposes of the Union, calculated in each case in the manner provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or Chapter XII-H or section 115JB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed in accordance with the provisions of section 111A or section 112 of the Income-tax Act shall be increased by a surcharge for purposes of the Union as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule:

Provided also that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115BBC, 115E and 115JB or fringe benefits chargeable to tax under section 115WA of the Income-tax Act, "advance tax" computed under the first proviso shall be increased by a surcharge for purposes of the Union, calculated,—

(a) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of "advance tax" where the total income or fringe benefits, as the case may be, exceeds ten lakh rupees;

(b) in the case of every firm, artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, and domestic company, at the rate of ten per cent. of such "advance tax";

(c) in the case of every company, other than a domestic company, at the rate of two and one-half per cent. of such "advance tax".

(10) In cases to which Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds one lakh rupees, then, in charging income-tax under sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first one lakh rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of one lakh rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income were the total income;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every woman, resident in India and below the age of sixty-five years at any time during the previous year, referred to in item (II) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh rupees", the words "one lakh thirty-five thousand rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh rupees", the words "one lakh eighty-five thousand rupees" had been substituted:

Provided also that the amount of income-tax or "advance tax" so arrived at, as reduced by the rebate of income-tax calculated under Chapter VIII-A of the said Act, shall be increased by a surcharge for purposes of the Union calculated in each case, in the manner provided therein.

(11) The amount of income-tax as specified in sub-sections (I) to (10) and as increased by a surcharge for purposes of the Union calculated in the manner provided therein, shall be further increased by an additional surcharge for purposes of the Union, to be called the "Education Cess on income-tax", so as to fulfil the commitment of the Government to provide and finance universalised quality basic education, calculated at the rate of two per cent. of such income-tax and surcharge.

(12) For the purposes of this section and the First Schedule,—

(a) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 2006, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(b) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(c) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(d) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

entered into by the Central Government under section 90, or an agreement notified by the Central Government under section 90A, whichever is applicable by virtue of the provisions of section 90, or section 90A, as the case may be; "shall be substituted with effect from the 1st day of June, 2006;

(iv) in clause (48), the *Explanation* shall be omitted.

4. In section 10 of the Income-tax Act,—

(a) in clause (6B), for the words, figures and letters "or entered into after the 31st day of March, 2006 and approved by the Central Government in this behalf", the words, figures and letters "or entered into after the 31st day of March, 2006 and approved by the Central Government in this behalf" shall be substituted with effect from the 1st day of April, 2007;

(b) in clause (15A), in the proviso, for the words, figures and letters "the 1st day of April, 2006", the words, figures and letters "the 1st day of April, 2007" shall be substituted with effect from the 1st day of April, 2007;

(c) in clause (17), for sub-clause (iii), the following sub-clause shall be substituted with effect from the 1st day of April, 2007, namely:—

"(iii) any constituency allowance received by any person by reason of his membership of any State Legislature under any Act or rules made by that State Legislature;";

(d) in clause (23C),—

(i) after the eleventh proviso, the following proviso shall be inserted with effect from the 1st day of June, 2006, namely:—

"Provided also that in case the fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in the first proviso makes an application on or after the 1st day of June, 2006 for the purposes of grant of exemption or continuance thereof, such application shall be made at any time during the financial year immediately preceding the assessment year from which the exemption is sought";

(ii) after the twelfth proviso as so inserted, the following proviso shall be inserted with effect from the 1st day of April, 2007, namely:—

"Provided also that any anonymous donation referred to in section 115BBC on which tax is payable in accordance with the provisions of the said section shall be included in the total income;";

(e) in clause (23EA), for the words "any income", the words "any income, by way of contributions received from recognised stock exchanges and the members thereof," shall be substituted with effect from the 1st day of April, 2007;

(f) clause (23G) shall be omitted with effect from the 1st day of April, 2007;

(g) in clause (38),—

(i) before the *Explanation*, the following proviso shall be inserted with effect from the 1st day of April, 2007, namely:—

"Provided that the income by way of long-term capital gain of a company shall be taken into account in computing the book profit and income-tax payable under section 115JB,";

(ii) in the *Explanation*, in clause (i), for the words "fifty per cent.", the words "sixty-five per cent." shall be substituted with effect from the 1st day of June, 2006;

## CHAPTER III

## DIRECT TAXES

## Income-tax

Amendment of  
section 2.

## 3. In section 2 of the Income-tax Act,—

(i) in clause (24),—

(A) in sub-clause (iia),—

(a) after the words, brackets and figures "sub-clause (iv) or sub-clause (v)", the words, brackets, figures and letter "or by any university or other educational institution referred to in sub-clause (vi) or by any hospital or other institutional institution referred to in sub-clause (via)", as so inserted

(b) for the words, brackets, figures and letter "or by any university or other educational institution referred to in sub-clause (vi) or by any hospital or other institutional institution referred to in sub-clause (iiaa) or sub-clause (vi) or by any hospital or other institutional institution referred to in sub-clause (iiaa) or sub-clause (via)" shall be substituted with effect from the 1st day of April, 1999;

(B) after sub-clause (vi), the following sub-clause shall be inserted with effect from the 1st day of April, 2007, namely:—

"(via) the profits and gains of any business of banking (including providing credit facilities) carried on by a co-operative society with its members;"

(ii) after clause (26), the following clauses shall be inserted, namely:—

(26A) "infrastructure capital company" means such company which makes investments by way of acquiring shares or providing long-term finance to any enterprise or undertaking wholly engaged in the business referred to in sub-section (1) of section 80-IA or an undertaking developing and building a housing project referred to in sub-section (10) of section 80-IB or a project for constructing a hotel of not less than three-star category as classified by the Central Government or a project for constructing a hospital with at least one hundred beds for patients;

(26B) "infrastructure capital fund" means such fund operating under a trust deed registered under the provisions of the Registration Act, 1908 established to raise monies by the trustees for investment by way of acquiring shares or providing long-term finance to any enterprise or undertaking wholly engaged in the business referred to in sub-section (1) of section 80-IA or sub-section (1) of section 80-IB or an undertaking developing and building a housing project referred to in sub-section (10) of section 80-IB or a project for constructing a hotel of not less than three-star category as classified by the Central Government or a project for constructing a hospital with at least one hundred beds for patients;

(iii) in clause (37A), in sub-clause (iii), for the words and figures "an agreement entered into by the Central Government under section 90, which however is applicable by virtue of the provisions of section 90"; the words, figures and letters "an agreement



(h) after clause (41), the following shall be inserted, namely:—

'(42) any specified income arising to a body or authority which—

(a) has been established or constituted or appointed under a treaty or an agreement entered into by the Central Government with two or more countries or a convention signed by the Central Government;

(b) is established or constituted or appointed not for the purposes of profit;

(c) is notified by the Central Government in the Official Gazette for the purposes of this clause.

*Explanation.*—For the purposes of this clause, "specified income" means the income, of the nature and to the extent, arising to the body or authority referred to in this clause, which the Central Government may notify in this behalf.

Amendment  
of section  
10B.

5. In section 10B of the Income-tax Act, in sub-section (1),—

(a) in the second proviso, for the word "also", the word "further" shall be substituted;

(b) after the third proviso, the following proviso shall be inserted, namely:—

"Provided also that no deduction under this section shall be allowed to an assessee who does not furnish a return of his income on or before the due date specified under sub-section (1) of section 139."

Amendment  
of section 13.

6. In section 13 of the Income-tax Act, after sub-section (6) and before *Explanation 1*, the following sub-section shall be inserted with effect from the 1st day of April, 2007, namely:—

"(7) Nothing contained in section 11 or section 12 shall operate so as to exclude from the total income of the previous year of the person in receipt thereof, any anonymous donation referred to in section 115BBC on which tax is payable in accordance with the provisions of that section."

Amendment  
of section  
14A.

7. Section 14A of the Income-tax Act shall be numbered as sub-section (1) thereof and after sub-section (1) as so numbered, the following sub-sections shall be inserted with effect from the 1st day of April, 2007, namely:—

"(2) The Assessing Officer shall determine the amount of expenditure incurred in relation to such income which does not form part of the total income under this Act in accordance with such method as may be prescribed, if the Assessing Officer, having regard to the accounts of the assessee, is not satisfied with the correctness of the claim of the assessee in respect of such expenditure in relation to income which does not form part of the total income under this Act.

(3) The provisions of sub-section (2) shall also apply in relation to a case where an assessee claims that no expenditure has been incurred by him in relation to income which does not form part of the total income under this Act."

Amendment  
of section 17.

8. In section 17 of the Income-tax Act, in clause (2), after sub-clause (vi), in the proviso, with effect from the 1st day of April, 2007,—

(i) in clause (iii), after the words "Central Government", the words, brackets and figures "or the Insurance Regulatory and Development Authority established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999," shall be inserted;

(ii) in clause (iv), after the words "Central Government", the words, brackets and figures "or the Insurance Regulatory and Development Authority established under

41 of 1999.

sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999," shall be inserted.

9. In section 36 of the Income-tax Act, in sub-section (1),—

Amendment  
of section 36.

(a) for clause (ib), the following clause shall be substituted with effect from the 1st day of April, 2007, namely:—

"(ib) the amount of any premium paid by cheque by the assessee as an employer to effect or to keep in force an insurance on the health of his employees under a scheme framed in this behalf by—

57 of 1972.

(A) the General Insurance Corporation of India formed under section 9 of the General Insurance Business (Nationalisation) Act, 1972 and approved by the Central Government; or

41 of 1999.

(B) any other insurer and approved by the Insurance Regulatory and Development Authority established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999;"

(b) in clause (iiia), in the *Explanation*, clause (iii) shall be omitted;

(c) in clause (viii), in the *Explanation*, for clause (d), the following clause shall be substituted with effect from the 1st day of April, 2007, namely:—

'(d) "infrastructure facility" means—

(i) an infrastructure facility as defined in the *Explanation* to clause (i) of sub-section (4) of section 80-IA, or any other public facility of a similar nature as may be notified by the Board in this behalf in the Official Gazette and which fulfils the conditions as may be prescribed;

(ii) an undertaking referred to in clause (ii) or clause (iii) or clause (iv) of sub-section (4) of section 80-IA; and

(iii) an undertaking referred to in sub-section (10) of section 80-IB;"

10. In section 40 of the Income-tax Act, in clause (a), after sub-clause (ii),—

Amendment of  
section 40.

(a) the following *Explanation* shall be inserted, namely:—

"*Explanation 1*.—For the removal of doubts, it is hereby declared that for the purposes of this sub-clause, any sum paid on account of any rate or tax levied includes and shall be deemed always to have included any sum eligible for relief of tax under section 90 or, as the case may be, deduction from the Indian income-tax payable under section 91.";

(b) after *Explanation 1* as so inserted, the following *Explanation* shall be inserted with effect from the 1st day of June, 2006, namely:—

"*Explanation 2*.—For the removal of doubts, it is hereby declared that for the purposes of this sub-clause, any sum paid on account of any rate or tax levied includes any sum eligible for relief of tax under section 90A;"

11. In section 43 of the Income-tax Act, in clause (5), in the proviso, in clause (d), for the brackets and letters "(aa)", the brackets and letters "(ac)" shall be substituted.

Amendment of  
section 43.

12. In section 43B of the Income-tax Act,—

Amendment of  
section 43B.

(a) after *Explanation 3B*, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

"*Explanation 3C*.—For the removal of doubts, it is hereby declared that a deduction of any sum, being interest payable under clause (d) of this section,



shall be allowed if such interest has been actually paid and any interest referred to in that clause which has been converted into a loan or borrowing shall not be deemed to have been actually paid.";

(b) after *Explanation 3C* as so inserted, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st-day of April, 1997, namely:—

*"Explanation 3D.*—For the removal of doubts, it is hereby declared that a deduction of any sum, being interest payable under clause (e) of this section, shall be allowed if such interest has been actually paid and any interest referred to in that clause which has been converted into a loan or advance shall not be deemed to have been actually paid."

Amendment of section 54EC. 13. In section 54EC of the Income-tax Act, after sub-section (3), in the *Explanation*, for clause (b), the following clause shall be substituted, namely:—

'(b) "long-term specified asset" means any bond, redeemable after three years and issued on or after the 1st day of April, 2006,—

(i) by the National Highways Authority of India constituted under section 3 of the National Highways Authority of India Act, 1988, and notified by the Central Government in the Official Gazette for the purposes of this section; or 68 of 1988.

(ii) by the Rural Electrification Corporation Limited, a company formed and registered under the Companies Act, 1956, and notified by the Central Government in the Official Gazette for the purposes of this section.' 1 of 1956.

Amendment of section 54ED. 14. In section 54ED of the Income-tax Act, in sub-section (1), for the words "from the transfer of a long-term capital asset," the words, figures and letters "from the transfer before the 1st day of April, 2006, of a long-term capital asset," shall be substituted with effect from the 1st day of April, 2007.

Insertion of new section 80AC. 15. After section 80AB of the Income-tax Act, the following section shall be inserted, namely:—

Deduction not to be allowed unless return furnished.

"80AC. Where in computing the total income of an assessee of the previous year relevant to the assessment year commencing on the 1st day of April, 2006 or any subsequent assessment year, any deduction is admissible under section 80-IA or section 80-IAB or section 80-IB or section 80-IC, no such deduction shall be allowed to him unless he furnishes a return of his income for such assessment year on or before the due date specified under sub-section (1) of section 139."

Amendment of section 80C. 16. In section 80C of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 2007,—

(a) in clause (xi), for the words, brackets, figures and letter "notified under clause (23D)", the words, brackets, figures and letter "referred to in clause (23D)" shall be substituted;

(b) in clause (xiii), for the words, brackets, figures and letter "notified under clause (23D)", the words, brackets, figures and letter "referred to in clause (23D)" shall be substituted;

(c) in clause (xiv), for the words, brackets, figures and letter "notified under clause (23D)", the words, brackets, figures and letter "referred to in clause (23D)" shall be substituted;

(d) after clause (xx), the following shall be inserted, namely:—

'(xxi) as term deposit—

(a) for a fixed period of not less than five years with a scheduled bank; and

(b) which is in accordance with a scheme framed and notified, by the Central Government, in the Official Gazette for the purposes of this clause.

23 of 1955.

38 of 1959.

5 of 1970.

40 of 1980.

2 of 1934.

*Explanation.*—For the purposes of this clause, "scheduled bank" means the State Bank of India constituted under the State Bank of India Act, 1955, or a subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959, or a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, or under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, or any other bank, being a bank included in the Second Schedule to the Reserve Bank of India Act, 1934.

17. In section 80CCC of the Income-tax Act, in sub-section (1), for the words "ten thousand rupees", the words "one lakh rupees" shall be substituted with effect from the 1st day of April, 2007.

Amendment  
of section  
80CCC.

18. In section 80-IA of the Income-tax Act, in sub-section (4), with effect from the 1st day of April, 2007,—

Amendment  
of section  
80-IA.

(a) in clause (iii), after the proviso, the following proviso shall be inserted, namely:—

'Provided further that in the case of any undertaking which develops, develops and operates or maintains and operates an industrial park, the provisions of this clause shall have effect as if for the figures, letters and words "31st day of March, 2006", the figures, letters and words "31st day of March, 2009" had been substituted;'

(b) in clause (iv),—

(i) in sub-clause (a), for the words, figures and letters "the 31st day of March, 2006", the words, figures and letters "the 31st day of March, 2010" shall be substituted;

(ii) in sub-clause (b), for the words, figures and letters "the 31st day of March, 2006", the words, figures and letters "the 31st day of March, 2010" shall be substituted;

(iii) in sub-clause (c), for the words, figures and letters "the 31st day of March, 2006", the words, figures and letters "the 31st day of March, 2010" shall be substituted.

19. In section 80P of the Income-tax Act, after sub-section (3), the following shall be inserted with effect from the 1st day of April, 2007, namely:—

Amendment  
of section  
80P.

'(4) The provisions of this section shall not apply in relation to any co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank.

*Explanation.*—For the purposes of this sub-section,—

(a) "co-operative bank" and "primary agricultural credit society" shall have the meanings respectively assigned to them in Part V of the Banking Regulation Act, 1949;

10 of 1949.

(b) "primary co-operative agricultural and rural development bank" means a society having its area of operation confined to a taluk and the principal object of which is to provide for long-term credit for agricultural and rural development activities.'

20. In Chapter IX of the Income-tax Act, after section 90, the following section shall be inserted with effect from the 1st day of June, 2006, namely:—

Insertion of  
new section  
90A.

Adoption by  
Central  
Government  
of agreement  
between  
specified  
associations  
for double  
taxation  
relief.

'90A. (1) Any specified association in India may enter into an agreement with any specified association in the specified territory outside India and the Central Government may, by notification in the Official Gazette, make such provisions as may be necessary for adopting and implementing such agreement—

(a) for the granting of relief in respect of—

(i) income on which have been paid both income-tax under this Act and income-tax in any specified territory outside India; or

(ii) income-tax chargeable under this Act and under the corresponding law in force in that specified territory outside India to promote mutual economic relations, trade and investment, or

(b) for the avoidance of double taxation of income under this Act and under the corresponding law in force in that specified territory outside India, or

(c) for exchange of information for the prevention of evasion or avoidance of income-tax chargeable under this Act or under the corresponding law in force in that specified territory outside India, or investigation of cases of such evasion or avoidance, or

(d) for recovery of income-tax under this Act and under the corresponding law in force in that specified territory outside India.

(2) Where a specified association in India has entered into an agreement with a specified association of any specified territory outside India under sub-section (1) and such agreement has been notified under that sub-section, for granting relief of tax, or as the case may be, avoidance of double taxation, then, in relation to the assessee to whom such agreement applies, the provisions of this Act shall apply to the extent they are more beneficial to that assessee.

(3) Any term used but not defined in this Act or in the agreement referred to in sub-section (1) shall, unless the context otherwise requires, and is not inconsistent with the provisions of this Act or the agreement, have the same meaning as assigned to it in the notification issued by the Central Government in the Official Gazette in this behalf.

*Explanation 1.*—For the removal of doubts, it is hereby declared that the charge of tax in respect of a company incorporated in the specified territory outside India at a rate higher than the rate at which a domestic company is chargeable, shall not be regarded as less favourable charge or levy of tax in respect of such company.

*Explanation 2.*—For the purposes of this section, the expressions—

(a) "specified association" means any institution, association or body, whether incorporated or not, functioning under any law for the time being in force in India or the laws of the specified territory outside India and which may be notified as such by the Central Government for the purposes of this section;

(b) "specified territory" means any area outside India which may be notified as such by the Central Government for the purposes of this section.

Amendment of  
section 92C.

21. In section 92C of the Income-tax Act, in sub-section (4), in the first proviso, for the words, figures and letters "section 10A or section 10B", the words, figures and letters "section 10A or section 10AA or section 10B" shall be substituted with effect from the 1st day of April, 2007.

Insertion of  
new section  
115BBC.

22. In Chapter XII of the Income-tax Act, after section 115BBB, the following section shall be inserted with effect from the 1st day of April, 2007, namely:—

115BBC. (1) Where the total income of an assessee, being a person in receipt of income on behalf of any university or other educational institution referred to in sub-clause (iiiad) or sub-clause (vi) or any hospital or other institution referred to in sub-clause (iiiiae) or sub-clause (via) or any fund or institution referred to in sub-clause (iv) or any trust or institution referred to in sub-clause (v) of clause (23C) of section 10 or any trust or institution referred to in section 11, includes any income by way of any anonymous donation, the income-tax payable shall be the aggregate of—

Anonymous donations to be taxed in certain cases.

(i) the amount of income-tax calculated on the income by way of any anonymous donation, at the rate of thirty per cent.; and

(ii) the amount of income-tax with which the assessee would have been chargeable had his total income been reduced by the amount of income referred to in clause (i).

(2) The provisions of sub-section (1) shall not apply to any anonymous donation received by—

(a) any trust or institution created or established wholly for religious purposes;

(b) any trust or institution created or established wholly for religious and charitable purposes other than any anonymous donation made with a specific direction that such donation is for any university or other educational institution or any hospital or other medical institution run by such trust or institution.

(3) For the purposes of this section, "anonymous donation" means any voluntary contribution referred to in sub-clause (iia) of clause (24) of section 2, where a person receiving such contribution does not maintain a record of the identity indicating the name and address of the person making such contribution and such other particulars as may be prescribed.

23. In section 115JAA of the Income-tax Act, for sub-sections (2) and (3), the following sub-sections shall be substituted with effect from the 1st day of April, 2007, namely:—

Amendment of section 115JAA.

"(2) The tax credit to be allowed under sub-section (1) shall be the difference of the tax paid for any assessment year under sub-section (1) of section 115JA and the amount of tax payable by the assessee on his total income computed in accordance with the other provisions of this Act:

Provided that no interest shall be payable on the tax credit allowed under sub-section (1).

(2A) The tax credit to be allowed under sub-section (1A) shall be the difference of the tax paid for any assessment year under sub-section (1) of section 115JB and the amount of tax payable by the assessee on his total income computed in accordance with the other provisions of this Act:

Provided that no interest shall be payable on the tax credit allowed under sub-section (1A).

(3) The amount of tax credit determined under sub-section (2) shall be carried forward and set off in accordance with the provisions of sub-sections (4) and (5) but such carry forward shall not be allowed beyond the fifth assessment year immediately succeeding the assessment year in which tax credit becomes allowable under sub-section (1).

(3A) The amount of tax credit determined under sub-section (2A) shall be carried forward and set off in accordance with the provisions of sub-sections (4) and (5) but such carry forward shall not be allowed beyond the seventh assessment year immediately

succeeding the assessment year in which tax credit becomes allowable under sub-section (1A)."

Amendment  
of section  
115JB.

24. In section 115JB of the Income-tax Act, with effect from the 1st day of April, 2007,—

(i) in sub-section (1),—

(a) for the words, figures and letters "the 1st day of April, 2001", the words, figures and letters "the 1st day of April, 2007" shall be substituted;

(b) for the words "seven and one-half per cent.", at both the places where they occur, the words "ten per cent." shall be substituted;

(ii) in the *Explanation* occurring after sub-section (2),—

(a) in clause (f), for the words, figures, brackets and letters "section 10 (other than the provisions contained in clause (23G) thereof) or section 10A or section 10B or section 11 or section 12 apply," the words, figures, brackets and letters "section 10 [other than the provisions contained in clause (38) thereof] or section 10A or section 10B or section 11 or section 12 apply; or" shall be substituted;

(b) after clause (f),—

(A) the following clause shall be inserted, namely:—

"(g) the amount of depreciation,";

(B) for the portion beginning with the words "if any amount", and ending with the words "as reduced by—", the following shall be substituted, namely:—

"if any amount referred to in clauses (a) to (g) is debited to the profit and loss account, and as reduced by—";

(c) in clause (ii), for the words, figures, brackets and letter "section 10 (other than the provisions contained in clause (23G) thereof)", the words, figures and brackets "section 10 [other than the provisions contained in clause (38) thereof]" shall be substituted;

(d) after clause (ii), the following clauses shall be inserted, namely:—

"(iia) the amount of depreciation debited to the profit and loss account (excluding the depreciation on account of revaluation of assets); or

(iib) the amount withdrawn from revaluation reserve and credited to the profit and loss account, to the extent it does not exceed the amount of depreciation on account of revaluation of assets referred to in clause (iia); or".

Amendment  
of section  
115-O.

25. In section 115-O of the Income-tax Act, in sub-section (6), the words, brackets, figures and letter "not falling under clause (23G) of section 10" shall be omitted with effect from the 1st day of April, 2007.

Amendment  
of section  
115R.

26. In section 115R of the Income-tax Act, in sub-section (2), in the proviso, in clause (b), the word "open-ended" shall be omitted with effect from the 1st day of June, 2006.

Amendment  
of section  
115T.

27. In section 115T of the Income-tax Act, in the *Explanation*, in clause (b), with effect from the 1st day of June, 2006,—

(i) the word "open-ended" shall be omitted;



(ii) in sub-clause (ii), for the words "fifty per cent.", the words "sixty-five per cent." shall be substituted.

28. In section 115WB of the Income-tax Act, with effect from the 1st day of April, 2007,—

Amendment  
of section  
115WB.

(a) in sub-section (2),—

(i) in clause (D), in the proviso,—

(A) in clause (v), the word "and" occurring at the end shall be omitted;

(B) after clause (vi), the following clauses shall be inserted, namely:—

"(vii) being the expenditure on distribution of free samples of medicines or of medical equipment, to doctors; and

(viii) being the expenditure by way of payment to any person of repute for promoting the sale of goods or services of the business of the employer,";

(ii) in clause (F), the words and brackets "tour and travel (including foreign travel)" shall be omitted;

(iii) after clause (P), the following clause shall be inserted, namely:—

"(Q) tour and travel (including foreign travel).";

(b) in sub-section (3), after the words "payable by the employee", the words "or any benefit or amenity in the nature of free or subsidised transport or any such allowance provided by the employer to his employees for journeys by the employees from their residence to the place of work or such place of work to the place of residence" shall be inserted at the end.

29. In section 115WC of the Income-tax Act, with effect from the 1st day of April, 2007,—

Amendment  
of section  
115WC.

(a) in sub-section (1),—

(i) for clause (b), the following clause shall be substituted, namely:—

"(b) the amount of contribution, referred to in clause (c) of sub-section (1) of section 115WB, which exceeds one lakh rupees in respect of each employee;";

(ii) after clause (d), the following clause shall be inserted, namely:—

"(e) five per cent. of the expenses referred to in clause (Q) of sub-section (2) of section 115WB.";

(b) in sub-section (2),—

(i) after clause (a), the following clauses shall be inserted, namely:—

(aa) in the case of an employer engaged in the business of carriage of passengers or goods by aircraft, the value of fringe benefits for the purposes referred to in clause (B) of sub-section (2) of section 115WB shall be "five per cent." instead of "twenty per cent." referred to in clause (c) of sub-section (1);

(ab) in the case of an employer engaged in the business of carriage of passengers or goods by ship, the value of fringe benefits for the purposes referred to in clause (B) of sub-section (2) of section 115WB shall be "five per cent." instead of "twenty per cent." referred to in clause (c) of sub-section (1);;



(ii) after clause (d), the following clauses shall be inserted, namely:—

(da) in the case of an employer engaged in the business of carriage of passengers or goods by aircraft, the value of fringe benefits for the purposes referred to in clause (G) of sub-section (2) of section 115WB shall be "five per cent." instead of "twenty per cent." referred to in clause (c) of sub-section (1);

(db) in the case of an employer engaged in the business of carriage of passengers or goods by ship, the value of fringe benefits for the purposes referred to in clause (G) of sub-section (2) of section 115WB shall be "five per cent." instead of "twenty per cent." referred to in clause (c) of sub-section (1);

Amendment  
of section  
120.

30. In section 120 of the Income-tax Act, in sub-section (1), the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1988, namely:—

"*Explanation.*—For the removal of doubts, it is hereby declared that any income-tax authority, being an authority higher in rank, may, if so directed by the Board, exercise the powers and perform the functions of the income-tax authority lower in rank and any such direction issued by the Board shall be deemed to be a direction issued under sub-section (1)."

Amendment  
of section  
139.

31. In section 139 of the Income-tax Act,—

(I) in sub-section (1), in the first proviso, after clause (vi), for the words "during the previous year", the words, figures and letters "during any previous year ending before the 1st day of April, 2005" shall be substituted;

(II) in sub-section (9), in the *Explanation*,—

(A) in clause (c), in sub-clause (i),—

(a) for the words "deducted at source", the words "deducted or collected at source" shall be substituted with effect from the 1st day of April, 2007;

(b) for the words, figures and letters "before the 1st day of April, 2006", the words, figures and letters "before the 1st day of April, 2008" shall be substituted;

(c) in the proviso, with effect from the 1st day of April, 2007,—

(i) for the words "claimed to have been deducted at source", the words "claimed to have been deducted or collected at source" shall be substituted;

(ii) for clause (a), the following clause shall be substituted, namely:—

"(a) a certificate for tax deducted or collected was not furnished under section 203 or section 206C to the person furnishing his return of income;"

(B) after clause (f), the following proviso shall be inserted with effect from the 1st day of June, 2006, namely:—

"Provided that the Board may, by rules made by it,—

(a) dispense, for a class or classes of persons, with any of the conditions specified in clauses (a) to (f); or

(b) include any of the conditions specified in clauses (a) to (f) of this *Explanation* in the form of return prescribed under sub-section (1) or sub-section (6) of this section."

**32. In section 139A of the Income-tax Act,—**

Amendment  
of section  
139A.

(a) after sub-section (1A), the following sub-section shall be inserted with effect from the 1st day of June, 2006, namely:—

"(1B) Notwithstanding anything contained in sub-section (1), the Central Government may, for the purpose of collecting any information which may be useful for or relevant to the purposes of this Act, by notification in the Official Gazette, specify, any class or classes of persons who shall apply to the Assessing Officer for the allotment of the permanent account number and such persons shall, within such time as mentioned in that notification, apply to the Assessing Officer for the allotment of a permanent account number.";

(b) for sub-section (2), the following sub-section shall be substituted with effect from the 1st day of June, 2006, namely:—

"(2) The Assessing Officer, having regard to the nature of the transactions as may be prescribed, may also allot a permanent account number, to any other person (whether any tax is payable by him or not), in the manner and in accordance with the procedure as may be prescribed.";

(c) in sub-section (5B), after clause (iii), the following clause shall be inserted with effect from the 1st day of June, 2006, namely:—

"(iv) in all quarterly statements prepared and delivered or caused to be delivered in accordance with the provisions of sub-section (3) of section 200:";

(d) in sub-section (5C), for the word "seller", the words "person responsible for collecting tax" shall be substituted with effect from the 1st day of April, 2007;

(e) in sub-section (5D),—

(A) in the opening portion, for the word "seller", the word "person" shall be substituted with effect from the 1st day of April, 2007;

(B) after clause (ii), the following clause shall be inserted with effect from the 1st day of June, 2006, namely:—

"(iii) in all quarterly statements prepared and delivered or caused to be delivered in accordance with the provisions of sub-section (3) of section 206C."

**33. After section 139A of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2006, namely:—**

Insertion of  
new section  
139B.

'139B. (1) For the purpose of enabling any specified class or classes of persons in preparing and furnishing returns of income, the Board may, without prejudice to the provisions of section 139, frame a Scheme, by notification in the Official Gazette, providing that such persons may furnish their returns of income through a Tax Return Preparer authorised to act as such under the Scheme.

Scheme for  
submission of  
returns  
through Tax  
Return  
Preparers.

(2) Every Tax Return Preparer shall assist the persons furnishing the return of income in such manner as may be specified in the Scheme framed under this section and affix his signature on such return.

(3) For the purposes of this section,—

(a) "Tax Return Preparer" means any individual, [not being a person referred to in clause (ii) or clause (iii) or clause (iv) of sub-section (2) of section 288 or an

employee of the "specified class or classes of persons"], who has been authorised to act as a Tax Return Preparer under the Scheme framed under this section;

(b) "specified class or classes of persons" means any person, other than a company or a person, whose accounts are required to be audited under section 44AB or under any other law for the time being in force, who is required to furnish a return of income under this Act.

(4) The Scheme framed by the Board under this section may provide for the following, namely:—

(a) the manner in which and the period for which the Tax Return Preparers shall be authorised under sub-section (3);

(b) the educational and other qualifications to be possessed, and the training and other conditions required to be fulfilled, by a person to act as a Tax Return Preparer;

(c) the code of conduct for the Tax Return Preparers;

(d) the duties and obligations of the Tax Return Preparers;

(e) the circumstances under which the authorisation given to a Tax Return Preparer may be withdrawn;

(f) any other matter which is required to be, or may be, specified by the Scheme for the purposes of this section.

(5) The Scheme framed by the Board under this section shall be laid, as soon as may be after it is framed, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the Scheme or both Houses agree that the Scheme should not be framed, the Scheme shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that Scheme.

Amendment of  
section 140A.

34. In section 140A of the Income-tax Act, with effect from the 1st day of April, 2007,—

(a) in sub-section (1), for the words "after taking into account the amount of tax, if any, already paid under any provision of this Act", the following shall be substituted, namely:—

"after taking into account,—

(i) the amount of tax, if any, already paid under any provision of this Act;

(ii) any tax deducted or collected at source;

(iii) any relief of tax or deduction of tax claimed under section 90 or section 91 on account of tax paid in a country outside India;

(iv) any relief of tax claimed under section 90A on account of tax paid in any specified territory outside India referred to in that section; and

(v) any tax credit claimed to be set off in accordance with the provisions of section 115JAA,";

(b) in sub-section (1A), for clause (i), the following clause shall be substituted, namely:—

"(i) under section 234A shall be computed on the amount of the tax on the total income as declared in the return as reduced by the amount of,—

- (a) advance tax, if any, paid;
- (b) any tax deducted or collected at source;
- (c) any relief of tax or deduction of tax claimed under section 90 or section 91 on account of tax paid in a country outside India;
- (d) any relief of tax claimed under section 90A on account of tax paid in any specified territory outside India referred to in that section; and
- (e) any tax credit claimed to be set off in accordance with the provisions of section 115JAA;"

(c) in sub-section (1B), for the *Explanation*, the following *Explanation* shall be substituted, namely:—

*'Explanation.*—For the purposes of this sub-section, "assessed tax" means the tax on the total income as declared in the return as reduced by the amount of,—

- (i) tax deducted or collected at source, in accordance with the provisions of Chapter XVII, on any income which is subject to such deduction or collection and which is taken into account in computing such total income;
- (ii) any relief of tax or deduction of tax claimed under section 90 or section 91 on account of tax paid in a country outside India;
- (iii) any relief of tax claimed under section 90A on account of tax paid in any specified territory outside India referred to in that section; and
- (iv) any tax credit claimed to be set off in accordance with the provisions of section 115JAA.'

35. In section 142 of the Income-tax Act, in sub-section (1), in clause (i),—

(a) for the words, brackets and figures "within the time allowed under sub-section (1) of section 139", the words, brackets and figures "within the time allowed under sub-section (1) of section 139 or before the end of the relevant assessment year" shall be substituted;

(b) the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1990, namely:—

"Provided that where any notice has been served under this sub-section for the purposes of this clause after the end of the relevant assessment year commencing on or after the 1st day of April, 1990 to a person who has not made a return within the time allowed under sub-section (1) of section 139 or before the end of the relevant assessment year, any such notice issued to him shall be deemed to have been served in accordance with the provisions of this sub-section."

Amendment  
of section  
142.

36. In section 148 of the Income-tax Act, in sub-section (1),—

(i) the following provisos shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 1991, namely:—

"Provided that in a case—

- (a) where a return has been furnished during the period commencing on the 1st day of October, 1991 and ending on the 30th day of September, 2005 in response to a notice served under this section, and

Amendment  
of section  
148.

(b) subsequently a notice has been served under sub-section (2) of section 143 after the expiry of twelve months specified in the proviso to sub-section (2) of section 143, as it stood immediately before the amendment of said sub-section by the Finance Act, 2002 but before the expiry of the time limit for making the assessment, reassessment or recomputation as specified in sub-section (2) of section 153, every such notice referred to in this clause shall be deemed to be a valid notice:

20 of 2002.

Provided further that in a case—

(a) where a return has been furnished during the period commencing on the 1st day of October, 1991 and ending on the 30th day of September, 2005, in response to a notice served under this section, and

(b) subsequently a notice has been served under clause (ii) of sub-section (2) of section 143 after the expiry of twelve months specified in the proviso to clause (ii) of sub-section (2) of section 143, but before the expiry of the time limit for making the assessment, reassessment or recomputation as specified in sub-section (2) of section 153, every such notice referred to in this clause shall be deemed to be a valid notice.”;

(ii) after the second proviso as so inserted by clause (i), the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2005, namely:—

*“Explanation.—*For the removal of doubts, it is hereby declared that nothing contained in the first proviso or the second proviso shall apply to any return which has been furnished on or after the 1st day of October, 2005 in response to a notice served under this section.”.

Amendment  
of section  
153.

37. In section 153 of the Income-tax Act, with effect from the 1st day of June, 2006,—

(a) in sub-section (1), the following proviso shall be inserted, namely:—

‘Provided that in case the assessment year in which the income was first assessable is the assessment year commencing on the 1st day of April, 2004 or any subsequent assessment year, the provisions of clause (a) shall have effect as if for the words “two years”, the words “twenty-one months” had been substituted.’;

(b) in sub-section (1A), for the words “two years”, the words “twenty-one months” shall be substituted;

(c) in sub-section (1B), for the words “one year”, the words “nine months” shall be substituted;

(d) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:—

‘Provided further that where the notice under section 148 was served on or after the 1st day of April, 2005, the provisions of this sub-section shall have effect as if for the words “one year”, the words “nine months” had been substituted.’;

(e) in sub-section (2A), after the proviso, the following proviso shall be inserted, namely:—

‘Provided further that where the order under section 254 is received by the Chief Commissioner or Commissioner or, as the case may be, the order under section 263 or section 264 is passed by the Commissioner on or after the 1st day of April, 2005, the provisions of this sub-section shall have effect as if for the words “one year”, the words “nine months” had been substituted.’.



38. In section 153B of the Income-tax Act, in sub-section (1), after the proviso, the following proviso shall be inserted with effect from the 1st day of June, 2006, namely:—

Amendment  
of section  
153B.

'Provided further that in the case where the last of the authorisations for search under section 132 or for requisition under section 132A was executed during the financial year commencing on the 1st day of April, 2004 or any subsequent financial year,—

(i) the provisions of clause (a) or clause (b) of this sub-section shall have effect as if for the words "two years" the words "twenty-one months" had been substituted;

(ii) the period of limitation for making the assessment or reassessment in case of other person referred to in section 153C, shall be the period of twenty-one months from the end of the financial year in which the last of the authorisations for search under section 132 or for requisition under section 132A was executed or nine months from the end of the financial year in which books of account or documents or assets seized or requisitioned are handed over under section 153C to the Assessing Officer having jurisdiction over such other person, whichever is later.

39. In section 155 of the Income-tax Act, in sub-section (14), with effect from the 1st day of April, 2007,—

Amendment  
of section  
155.

(a) for the words and figures "credit for tax deducted in accordance with the provisions of section 199", the words, figures and letter "credit for tax deducted or collected in accordance with the provisions of section 199 or, as the case may be, section 206C" shall be substituted;

(b) for the word and figures "section 203", the words, figures and letter "section 203 or section 206C" shall be substituted;

(c) in the proviso, for the words "income from which the tax has been deducted", the words "income from which the tax has been deducted or income on which the tax has been collected" shall be substituted.

40. In section 194A of the Income-tax Act, in sub-section (3), *Explanation 2* shall be omitted.

Amendment  
of section  
194A.

41. In section 199 of the Income-tax Act, in sub-section (3), for the figures, letters and words "1st day of April, 2006", the figures, letters and words "1st day of April, 2008" shall be substituted.

Amendment  
of section  
199.

42. In section 201 of the Income-tax Act, in sub-section (1A), after the words "such tax is actually paid", occurring at the end, the words, brackets and figures "and such interest shall be paid before furnishing the quarterly statement for each quarter in accordance with the provisions of sub-section (3) of section 200" shall be inserted with effect from the 1st day of June, 2006.

Amendment  
of section  
201.

43. In section 203 of the Income-tax Act, in sub-section (3), for the figures, letters and words "1st day of April, 2006", the figures, letters and words "1st day of April, 2008" shall be substituted.

Amendment  
of section  
203.

44. In section 203A of the Income-tax Act, in sub-section (2), after clause (b), the following clause shall be inserted with effect from the 1st day of June, 2006, namely:—

Amendment  
of section  
203A.

"(ba) in all the quarterly statements prepared and delivered or caused to be delivered in accordance with the provisions of sub-section (3) of section 200 or sub-section (3) of section 206C;"

45. In section 203AA of the Income-tax Act, for the figures, letters and words "1st day of April, 2005", the figures, letters and words "1st day of April, 2008" shall be substituted.

Amendment  
of section  
203AA.



Amendment  
of section  
206.

46. In section 206 of the Income-tax Act, in sub-section (1), for the words "responsible for deducting tax", the words, figures and letters "responsible for deducting tax before the 1st day of April, 2005" shall be substituted.

Amendment of  
section 206C.

47. In section 206C of the Income-tax Act,—

(a) in sub-section (4), in the proviso, for the figures, letters and words "1st day of April, 2006", the figures, letters and words "1st day of April, 2008" shall be substituted;

(b) in sub-section (5),—

(i) in the first proviso, for the figures, letters and words "1st day of April, 2006", the figures, letters and words "1st day of April, 2008" shall be substituted;

(ii) in the second proviso, for the words "after the end of each financial year", the words, figures and letters "after the end of each financial year beginning on or after the 1st day of April, 2008" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2005;

(c) in sub-section (5A), for the words "collecting tax", the words, figures and letters "collecting tax before the 1st day of April, 2005" shall be substituted;

(d) after sub-section (6), the following sub-section shall be inserted with effect from the 1st day of April, 2007, namely:—

"(6A) If any person responsible for collecting tax in accordance with the provisions of this section does not collect the whole or any part of the tax or after collecting, fails to pay the tax as required by or under this Act, he shall, without prejudice to any other consequences which he may incur, be deemed to be an assessee in default in respect of the tax:

Provided that no penalty shall be charged under section 221 from such person unless the Assessing Officer is satisfied that the person has without good and sufficient reasons failed to collect and pay the tax.";

(e) in sub-section (7),—

(i) for the word "seller", the words "person responsible for collecting tax" shall be substituted with effect from the 1st day of April, 2007;

(ii) after the words "tax was actually paid", occurring at the end, the words, brackets and figure "and such interest shall be paid before furnishing the quarterly statement for each quarter in accordance with the provisions of sub-section (3)" shall be inserted with effect from the 1st day of June, 2006;

(f) in sub-section (8), for the word "seller", the words "person responsible for collecting tax" shall be substituted with effect from the 1st day of April, 2007.

Amendment  
of section  
234A.

48. In section 234A of the Income-tax Act, in sub-section (1), after clause (b), for the words, brackets and figures "on the amount of the tax on the total income as determined under sub-section (1) of section 143 or on regular assessment as reduced by the advance tax, if any, paid and any tax deducted or collected at source", the following shall be substituted with effect from the 1st day of April, 2007, namely:—

"on the amount of the tax on the total income as determined under sub-section (1) of section 143, and where a regular assessment is made, on the amount of the tax on the total income determined under regular assessment, as reduced by the amount of,—

(i) advance tax, if any, paid;

(ii) any tax deducted or collected at source;

(iii) any relief of tax allowed under section 90 on account of tax paid in a country outside India;

(iv) any relief of tax allowed under section 90A on account of tax paid in a specified territory outside India referred to in that section;

(v) any deduction, from the Indian income-tax payable, allowed under section 91, on account of tax paid in a country outside India; and

(vi) any tax credit allowed to be set off in accordance with the provisions of section 115JAA."

49. In section 234B of the Income-tax Act, in sub-section (1), for *Explanation 1*, the following *Explanation* shall be substituted with effect from the 1st day of April, 2007, namely:—

Amendment  
of section  
234B.

*'Explanation 1.*—In this section, "assessed tax" means the tax on the total income determined under sub-section (1) of section 143 and where a regular assessment is made, the tax on the total income determined under such regular assessment as reduced by the amount of,—

(i) any tax deducted or collected at source in accordance with the provisions of Chapter XVII on any income which is subject to such deduction or collection and which is taken into account in computing such total income;

(ii) any relief of tax allowed under section 90 on account of tax paid in a country outside India;

(iii) any relief of tax allowed under section 90A on account of tax paid in a specified territory outside India referred to in that section;

(iv) any deduction, from the Indian income-tax payable, allowed under section 91, on account of tax paid in a country outside India; and

(v) any tax credit allowed to be set off in accordance with the provisions of section 115JAA.'

50. In section 234C of the Income-tax Act, in sub-section (1), for the *Explanation*, the following *Explanation* shall be substituted with effect from the 1st day of April, 2007, namely:—

Amendment  
of section  
234C.

*'Explanation.*—In this section, "tax due on the returned income" means the tax chargeable on the total income declared in the return of income furnished by the assessee for the assessment year commencing on the 1st day of April immediately following the financial year in which the advance tax is paid or payable, as reduced by the amount of,—

(i) any tax deductible or collectible at source in accordance with the provisions of Chapter XVII on any income which is subject to such deduction or collection and which is taken into account in computing such total income;

(ii) any relief of tax allowed under section 90 on account of tax paid in a country outside India;

(iii) any relief of tax allowed under section 90A on account of tax paid in a specified territory outside India referred to in that section;

(iv) any deduction, from the Indian income-tax payable, allowed under section 91, on account of tax paid in a country outside India; and

(v) any tax credit allowed to be set off in accordance with the provisions of section 115JAA.'

51. In section 246A of the Income-tax Act, in sub-section (1), in clause (n), for the word, figures and letter "section 271C", the words, figures and letters "section 271C, section 271CA" shall be substituted with effect from the 1st day of April, 2007.

Amendment  
of section  
246A.

52. After section 271C of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2007, namely:—

Insertion of  
new section  
271CA.

Penalty for failure to collect tax at source.

"271CA. (1) If any person fails to collect the whole or any part of the tax as required by or under the provisions of Chapter XVII-BB, then, such person shall be liable to pay, by way of penalty, a sum equal to the amount of tax which such person failed to collect as aforesaid.

(2) Any penalty imposable under sub-section (1) shall be imposed by the Joint Commissioner."

Amendment of section 272A.

53. In section 272A of the Income-tax Act, in sub-section (2), in the proviso, after the words, figures and letter "returns under sections 206 and 206C", the words, brackets, figures and letter "and statements under sub-section (3) of section 200 or the proviso to sub-section (3) of section 206C" shall be inserted with effect from the 1st day of June, 2006.

Amendment of section 272BB.

54. In section 272BB of the Income-tax Act, with effect from the 1st day of June, 2006,—

(i) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) If a person who is required to quote his "tax deduction account number" or, as the case may be, "tax collection account number" or "tax deduction and collection account number" in the challans or certificates or statements or other documents referred to in sub-section (2) of section 203A, quotes a number which is false, and which he either knows or believes to be false or does not believe to be true, the Assessing Officer may direct that such person shall pay, by way of penalty, a sum of ten thousand rupees."

(ii) in sub-section (2), after the word, brackets and figure "sub-section (1)", the words, brackets, figure and letter "or sub-section (1A)" shall be inserted.

Amendment of section 273B.

55. In section 273B of the Income-tax Act,—

(a) for the word, figures and letter "section 271C", the words, figures and letters "section 271C, section 271CA" shall be substituted with effect from the 1st day of April, 2007;

(b) for the words, brackets, figures and letters "sub-section (1) of section 272BB", the words, brackets, figures and letters "sub-section (1) or sub-section (1A) of section 272BB" shall be substituted with effect from the 1st day of June, 2006.

Amendment of Fourth Schedule.

56. In the Fourth Schedule to the Income-tax Act, in Part A, with effect from the 1st day of April, 2007,—

(a) in rule 3, after sub-rule (1), the following proviso shall be inserted, namely:—

"Provided that in a case where recognition has been accorded to any provident fund on or before the 31st day of March, 2006 and such provident fund does not satisfy the conditions set out in clause (ea) of rule 4, the recognition to such fund shall be withdrawn, if such fund does not satisfy, on or before the 31st day of March, 2007, the conditions set out in the said clause and any other condition which the Board may, by rules specify, in this behalf."

(b) in rule 4, after clause (e), the following clause shall be inserted, namely:—

"(ea) the fund of an establishment to which the provisions of sub-section (3) or sub-section (4) of section 1 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 apply, and such establishment has been exempted under section 17 of the said Act from the operation of all or any of the provisions of any Scheme referred to in that section;"

*Wealth-tax*

57. In section 17A of the Wealth-tax Act, with effect from the 1st day of June, 2006,— Amendment of Act 27 of 1957.

(a) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:—

'Provided further that in case the assessment year in which the net wealth was first assessable is the assessment year commencing on the 1st day of April, 2004 or any subsequent year, the provisions of this sub-section shall have effect as if for the words "two years", the words "twenty-one months" had been substituted.';

(b) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:—

'Provided further that where the notice under sub-section (1) of section 17 was served on or after the 1st day of April, 2005, the provisions of this sub-section shall have effect as if for the words "one year", the words "nine months" had been substituted.';

(c) in sub-section (3), after the proviso, the following proviso shall be inserted, namely:—

'Provided further that where the order under section 23A or section 24 is received by the Chief Commissioner or Commissioner or, as the case may be, the order under section 25 is passed by the Commissioner, on or after the 1st day of April, 2005, the provisions of this sub-section shall have effect as if for the words "one year", the words "nine months" had been substituted.'.

## CHAPTER IV

## INDIRECT TAXES

*Customs*

52 of 1962.

58. In section 23 of the Customs Act, 1962 (hereinafter referred to as the Customs Act), in sub-section (2), the following proviso shall be inserted, namely:—

Amendment of section 23.

"Provided that the owner of any such imported goods shall not be allowed to relinquish his title to such goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force."

59. In section 68 of the Customs Act, after the proviso, the following proviso shall be inserted, namely:—

Amendment of section 68.

"Provided further that the owner of any such warehoused goods shall not be allowed to relinquish his title to such goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force."

60. (1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) numbers G.S.R. 423(E), dated the 20th April, 1992 and G.S.R. 619(E), dated the 17th September, 2004, issued under sub-section (1) of section 25 of the Customs Act, shall stand amended and shall be deemed to have been amended in the manner as specified against each of them in column (3) of the Second Schedule, on and from the corresponding date mentioned in column (4) of that Schedule, retrospectively, and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done under the said notifications, shall be deemed to be, and always to have been, for all purposes, as validly and effectively taken or done as if the notifications as amended by this sub-section had been in force at all material times.

Amendment of notifications issued under section 25 of Customs Act.

(2) Notwithstanding the expiration of the notifications referred to in sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notifications referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 25 of the Customs Act, retrospectively, at all material times.

*Explanation.*—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

#### Customs tariff

Amendment  
of section 9.

61. In section 9 of the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act),— 51 of 1975.

(a) in sub-section (1), in the *Explanation*, in clause (a), for the words “within the territory of the exporting or producing country”, the words “in the exporting or producing country or territory” shall be substituted;

(b) after sub-section (7), the following sub-section shall be inserted, namely:—

“(7A) Unless otherwise provided, the provisions of the Customs Act, 1962 and the rules and regulations made thereunder, relating to the date for determination of rate of duty, non-levy, short-levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act.”. 52 of 1962.

Amendment  
of section  
9A.

62. In section 9A of the Customs Tariff Act, in sub-section (1), in the *Explanation*, in clause (c), in sub-clause (i), for the words “meant for consumption”, the words “destined for consumption” shall be substituted.

Amendment  
of First  
Schedule.

63. In the Customs Tariff Act, the First Schedule shall,—

(a) be amended in the manner specified in the Third Schedule; and

(b) with effect from the 1st day of January, 2007, be also amended in the manner specified in the Fourth Schedule.

#### Excise

Amendment  
of section  
12C.

64. In section 12C of the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), in sub-section (2), after clause (c), the following clause shall be inserted, namely:— 1 of 1944.

“(d) the surplus amount referred to in sub-section (6) of section 73A of the Finance Act, 1994.”. 32 of 1994.

Amendment  
of section  
23C.

65. In section 23C of the Central Excise Act, in sub-section (2), after clause (e), the following clause shall be inserted, namely:—

“(f) determination of the liability to pay duties of excise on any goods under this Act.”.

Amendment  
of Third  
Schedule.

66. In the Central Excise Act, the Third Schedule shall,—

(a) with effect from the 1st day of January, 2007, be amended in the manner specified in Part I of the Fifth Schedule; and

(b) with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, be also amended in the manner specified in Part II of the said Fifth Schedule.



*Excise tariff*

67. In the Central Excise Tariff Act, 1985, the First Schedule shall,—

(a) be amended in the manner specified in the Sixth Schedule; and

(b) with effect from the 1st day of January, 2007, be also amended in the manner specified in the Seventh Schedule.

Amendment  
of First  
Schedule to  
Act 5 of  
1986.

*Service tax*

68. In the Finance Act, 1994,—

(A) in section 65, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint,—

Amendment  
of Act  
32 of 1994.

(1) in clause (3), for the words “commercial concern”, the word “person” shall be substituted;

(2) for clause (3b), the following clause shall be substituted, namely:—

‘(3b) “aircraft operator” means any person who provides the service of transport of goods or passengers by aircraft;’;

(3) after clause (7), the following clause shall be inserted, namely:—

‘(7a) “auction of property” includes calling the auction or providing a facility, advertising or illustrating services, pre-auction price estimates, short-term storage services, repair or restoration services in relation to auction of property;’;

(4) after clause (9), the following clauses shall be inserted, namely:—

‘(9a) “automated teller machine” means an interactive automatic machine designed to dispense cash, accept deposit of cash, transfer money between bank accounts and facilitate other financial transactions;

(9b) “automated teller machine operations, maintenance or management service” means any service provided in relation to automated teller machines and includes site selection, contracting of location, acquisition, financing, installation, certification, connection, maintenance, transaction processing, cash forecasting, replenishment, reconciliation and value-added services;

(9c) “banker to an issue” means a bank included in the Second Schedule to the Reserve Bank of India Act, 1934, carrying on the activities relating to an issue including acceptance of application, application money, allotment money and call money, refund of application money, payment of dividend and interest warrants;’;

(5) in clause (12), in sub-clause (a),—

(a) for the words “commercial concern”, the words “any other person” shall be substituted;

(b) item (ii) shall be omitted;

(c) for item (viii), the following items shall be substituted, namely:—

“(viii) banker to an issue services; and

(ix) other financial services, namely, lending; issue of pay order, demand draft, cheque, letter of credit and bill of exchange; transfer of money including telegraphic transfer, mail transfer and electronic



transfer; providing bank guarantee, overdraft facility, bill discounting facility, safe deposit locker, safe vaults; operation of bank accounts;";

(6) in clause (19), in the *Explanation*, in clause (b), for the words "developing or maintaining of computer software, or computerised data processing", the words "or developing of computer software" shall be substituted;

(7) in clause (31), for the words "an engineering firm", the words "any body corporate or any other firm" shall be substituted;

(8) in clause (33), for the words "a commercial concern", the words "any person" shall be substituted;

(9) after clause (33), the following clause shall be inserted, namely:—

'(33a) "credit card, debit card, charge card or other payment card service" includes any service provided,—

(i) by a banking company, financial institution including non-banking financial company or any other person (hereinafter referred to as the issuing bank), issuing such card to a card holder;

(ii) by any person to an issuing bank in relation to such card business, including receipt and processing of application, transfer of embossing data to issuing bank's personalisation agency, automated teller machine personal identification number generation, renewal or replacement of card, change of address, enhancement of credit limit, payment updation and statement generation;

(iii) by any person, including an issuing bank and an acquiring bank, to any other person in relation to settlement of any amount transacted through such card.

*Explanation.*—For the purposes of this sub-clause, "acquiring bank" means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card;

(iv) in relation to joint promotional cards or affinity cards or co-branded cards;

(v) in relation to promotion and marketing of goods and services through such card;

(vi) by a person, to an issuing bank or the holder of such card, for making use of automated teller machines of such person; and

(vii) by the owner of trade marks or brand name to the issuing bank under an agreement, for use of the trade mark or brand name and other services in relation to such card, whether or not such owner is a club or association and the issuing bank is a member of such club or association.

*Explanation.*—For the purposes of this sub-clause, an issuing bank and the owner of trade marks or brand name shall be treated as separate persons;";

(10) in clause (34), for the words "commercial concern", the word "person" shall be substituted;

52 of 1962.

(11) after clause (35), the following clause shall be inserted, namely:—

'(35a) "customs airport" means an airport appointed as such under clause (a) of sub-section (1) of section 7 of the Customs Act, 1962;';

(12) in clause (38), for the words "commercial concern", the word "person" shall be substituted;

(13) in clause (39a), in sub-clause (i), for the words "machinery or equipment", the words "machinery, equipment or structures, whether pre-fabricated or otherwise", shall be substituted;

(14) in clause (50b), for the words "commercial concern which", the words "person who" shall be substituted;

(15) after clause (56), the following clauses shall be inserted, namely:—

'(56a) "international journey", in relation to a passenger, means his journey from any customs airport on board any aircraft to a place outside India;

(56b) "internet" means a global information system which is logically linked together by a globally unique address, based on Internet Protocol or its subsequent enhancements or upgradations and is able to support communications using the Transmission Control Protocol or Internet Protocol suite or its subsequent enhancements or upgradations and all other Internet Protocol compatible protocols;';

(16) after clause (57), the following clause shall be inserted, namely:—

'(57a) "internet telephony" means telecommunication service through internet and includes fax, audio conferencing and video conferencing;';

(17) in clause (58), for the words "in India", the words "and includes a re-insurer" shall be substituted;

(18) after clause (59), the following clause shall be inserted, namely:—

'(59a) "issue" means an offer of sale or purchase of securities to, or from, the public or the holder of securities;';

(19) for clause (64), the following clause shall be substituted, namely:—

'(64) "management, maintenance or repair" means any service provided by—

(i) any person under a contract or an agreement; or

(ii) a manufacturer or any person authorised by him, in relation to,—

(a) management of properties, whether immovable or not;

(b) maintenance or repair of properties, whether immovable or not; or

(c) maintenance or repair including reconditioning or restoration, or servicing of any goods, excluding a motor vehicle;';

(20) in clause (65), for the words "relating to conceptualising, devising, development, modification, rectification or upgradation of any working system

of any organisation", the words "in relation to financial management, human resources management, marketing management, production management, logistics management, procurement and management of information technology resources or other similar areas of management" shall be substituted;

(21) in clauses (68) and (69), for the words "commercial concern" wherever they occur, the word "person" shall be substituted;

(22) after clause (77b), the following clause shall be inserted, namely:—

'(77c) "passenger" means any person boarding, at any customs airport, an aircraft for performing an international journey, but does not include—

(i) a person who has arrived at such customs airport from a place outside India and is in transit through India, provided that he does not pass through immigration and does not leave customs area and continues his journey to a place outside India; and

(ii) a person employed or engaged by the aircraft operator in any capacity on board the aircraft;";

(23) in clause (79), for the words "a commercial concern", the words "any person" shall be substituted;

(24) in clause (86b), for the words "a commercial concern which", the words "any person who" shall be substituted;

(25) after clause (86b), the following clause shall be inserted, namely:—

'(86c) "public relations" includes strategic counselling based on industry, media and perception research, corporate image management, media relations, media training, press release, press conference, financial public relations, brand support, brand launch, retail support and promotions, events and communications and crisis communications;";

(26) after clause (89b), the following clause shall be inserted, namely:—

'(89c) "registrar to an issue" means any person carrying on the activities in relation to an issue including collecting application forms from investors, keeping a record of applications and money received from investors or paid to the seller of securities, assisting in determining the basis of allotment of securities, finalising the list of persons entitled to allotment of securities and processing and despatching allotment letters, refund orders or certificates and other related documents;";

(27) in clause (94), for the words "commercial concern", the word "person" shall be substituted;

(28) after clause (95), the following clause shall be inserted, namely:—

'(95a) "share transfer agent" means any person who maintains the record of holders of securities and deals with all matters connected with the transfer or redemption of securities or activities incidental thereto;";

(29) after clause (96), the following clause shall be inserted, namely:—

'(96a) "ship management service" includes,—

(i) the supervision of the maintenance, survey and repair of ship;

(ii) engagement or providing of crews;

(iii) receiving the hire or freight charges on behalf of the owner;

(iv) arrangements for loading and unloading;

(v) providing for victualling or storing of ship;

(vi) negotiating contracts for bunker fuel and lubricating oil;

(vii) payment, on behalf of the owner, of expenses incurred in providing services or in relation to the management of ship;

(viii) the entry of ship in a protection or indemnity association;

(ix) dealing with insurance, salvage and other claims; and

(x) arranging of insurance in relation to ship;';

(30) in clause (99), for the words "commercial concern", the word "person" shall be substituted;

(31) after clause (99), the following clause shall be inserted, namely:—

'(99a) "sponsorship" includes naming an event after the sponsor, displaying the sponsor's company logo or trading name, giving the sponsor exclusive or priority booking rights, sponsoring prizes or trophies for competition; but does not include any financial or other support in the form of donations or gifts, given by the donors subject to the condition that the service provider is under no obligation to provide anything in return to such donors;';

(32) after clause (104b), the following shall be inserted, namely:—

'(104c) "support services of business or commerce" means services provided in relation to business or commerce and includes evaluation of prospective customers, telemarketing, processing of purchase orders and fulfilment services, information and tracking of delivery schedules, managing distribution and logistics, customer relationship management services, accounting and processing of transactions, operational assistance for marketing, formulation of customer service and pricing policies, infrastructural support services and other transaction processing.

*Explanation.*—For the purposes of this clause, the expression "infrastructural support services" includes providing office along with office utilities, lounge, reception with competent personnel to handle messages, secretarial services, internet and telecom facilities, pantry and security;';

(33) in clause (105),—

(a) for the words "policy holder" wherever they occur, the words "policy holder or any person" shall be substituted;

(b) for the word "insurer" wherever it occurs, the words "insurer, including re-insurer" shall be substituted;

(c) in sub-clause (zc), for the words "commercial concern", the word "person" shall be substituted;

(d) in sub-clause (zh), for the words "a commercial concern", the words "any person" shall be substituted;

(e) in sub-clause (zm), for the words "commercial concern", the words "any other person" shall be substituted;

(f) in sub-clause (zzb), for the words "a commercial concern", the words "any person" shall be substituted;

(g) in sub-clause (zzg), for the words "maintenance or repair", the words "management, maintenance or repair" shall be substituted;

(h) in sub-clause (zzq), for the words "a commercial concern", the words "any other person" shall be substituted;

(i) after sub-clause (zzzh), the following shall be inserted, namely:—

(zzzi) to any person, by a registrar to an issue, in relation to sale or purchase of securities;

(zzzj) to any person, by a share transfer agent, in relation to securities;

(zzzk) to any person, by any other person, in relation to automated teller machine operations, maintenance or management service, in any manner;

(zzzl) to a banking company or a financial institution including a non-banking financial company or any other body corporate or a firm, by any person, in relation to recovery of any sums due to such banking company or financial institution, including a non-banking financial company, or any other body corporate or a firm, in any manner;

(zzzm) to any person, by any other person, in relation to sale of space or time for advertisement, in any manner; but does not include sale of space for advertisement in print media and sale of time slots by a broadcasting agency or organisation.

*Explanation 1.*—For the purposes of this sub-clause, "sale of space or time for advertisement" includes,—

(i) providing space or time, as the case may be, for display, advertising, showcasing of any product or service in video programmes, television programmes or motion pictures or music albums, or on billboards, public places, buildings, conveyances, cell phones, automated teller machines, internet;

(ii) selling of time slots on radio or television by a person, other than a broadcasting agency or organisation; and

(iii) aerial advertising.

*Explanation 2.*—For the purposes of this sub-clause, "print media" means "book" and "newspaper" as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867;

25 of 1867.

(zzzn) to any body corporate or firm, by any person receiving sponsorship, in relation to such sponsorship, in any manner, but does not include services in relation to sponsorship of sports events;

(zzzo) to any passenger, by an aircraft operator, in relation to scheduled or non-scheduled air transport of such passenger embarking in India for international journey, in any class other than economy class.



*Explanation 1.*—For the purposes of this sub-clause, economy class in an aircraft meant for scheduled air transport of passengers means,—

(i) where there is more than one class of travel, the class attracting the lowest standard fare; or

(ii) where there is only one class of travel, that class.

*Explanation 2.*—For the purposes of this sub-clause, in an aircraft meant for non-scheduled air transport of passengers, no class of travel shall be treated as economy class;

(zzzp) to any person, by any other person other than Government railway as defined in clause (20) of section 2 of the Railways Act, 1989, in relation to transport of goods in containers by rail, in any manner;

(zzzq) to any person, by any other person, in relation to support services of business or commerce, in any manner;

(zzzr) to any person, by any other person, in relation to auction of property, movable or immovable, tangible or intangible, in any manner, but does not include auction of property under the directions or orders of a court of law or auction by the Government;

(zzzs) to any person, by any other person, in relation to managing the public relations of such person, in any manner;

(zzzt) to any person, under a contract or an agreement, by any other person, in relation to ship management service;

(zzzu) to any person, by any other person, in relation to internet telephony;

(zzzv) to any person, by any other person, in relation to transport of such person embarking from any port or other port in India, by a cruise ship.

*Explanation.*—For the purposes of this sub-clause, “cruise ship” means a ship or vessel used for providing recreational or pleasure trips, but does not include a ship or vessel used for private purposes or a ship or vessel of, or less than, fifteen net tonnage;

(zzzw) to any person, by any other person, in relation to credit card, debit card, charge card or other payment card service, in any manner;’;

(j) the *Explanation* occurring at the end shall be omitted;

(34) in clause (106), the following *Explanation* shall be inserted, namely:—

*Explanation.*—For the removal of doubts, it is hereby declared that for the purposes of this clause, “technical testing and analysis” includes testing and analysis undertaken for the purpose of clinical testing of drugs and formulations; but does not include testing or analysis for the purpose of determination of the nature of diseased condition, identification of a disease, prevention of any disease or disorder in human beings or animals;’;

(35) after clause (121), the following *Explanation* shall be inserted, namely:—



*“Explanation.—For the purposes of this section, taxable service includes any taxable service provided or to be provided by any unincorporated association or body of persons to a member thereof, for cash, deferred payment or any other valuable consideration.”;*

(B) in section 66,—

(1) for the words “ten per cent.”, the words “twelve per cent.” shall be substituted;

(2) with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, for the word, brackets and letters “and (zzzh)”, the brackets, letters and word “, (zzzh), (zzzi), (zzzj), (zzzk), (zzzl), (zzzm), (zzzn), (zzzo), (zzzp), (zzzq), (zzzr), (zzzs), (zzzt), (zzzu), (zzzv) and (zzzw)” shall be substituted;

(C) after section 66, the following section shall be inserted, namely:—

‘66A. (1) Where any service specified in clause (105) of section 65 is,—

(a) provided or to be provided by a person who has established a business or has a fixed establishment from which the service is provided or to be provided or has his permanent address or usual place of residence, in a country other than India, and

(b) received by a person (hereinafter referred to as the recipient) who has his place of business, fixed establishment, permanent address or usual place of residence, in India,

such service shall, for the purposes of this section, be the taxable service, and such taxable service shall be treated as if the recipient had himself provided the service in India, and accordingly all the provisions of this Chapter shall apply:

Provided that where the recipient of the service is an individual and such service received by him is otherwise than for the purpose of use in any business or commerce, the provisions of this sub-section shall not apply:

Provided further that where the provider of the service has his business establishment both in that country and elsewhere, the country, where the establishment of the provider of service directly concerned with the provision of service is located, shall be treated as the country from which the service is provided or to be provided.

(2) Where a person is carrying on a business through a permanent establishment in India and through another permanent establishment in a country other than India, such permanent establishments shall be treated as separate persons for the purposes of this section.

*Explanation 1.—A person carrying on a business through a branch or agency in any country shall be treated as having a business establishment in that country.*

*Explanation 2.—Usual place of residence, in relation to a body corporate, means the place where it is incorporated or otherwise legally constituted.’;*

(D) for section 67, the following section shall be substituted, namely:—

‘67. (1) Subject to the provisions of this Chapter, where service tax is chargeable on any taxable service with reference to its value, then such value shall,—

(i) in a case where the provision of service is for a consideration in money, be the gross amount charged by the service provider for such service provided or to be provided by him;

Charge of  
service tax  
on services  
received from  
outside India.

Valuation of  
taxable  
services for  
charging  
service tax.

(ii) in a case where the provision of service is for a consideration not wholly or partly consisting of money, be such amount in money as, with the addition of service tax charged, is equivalent to the consideration;

(iii) in a case where the provision of service is for a consideration which is not ascertainable, be the amount as may be determined in the prescribed manner.

(2) Where the gross amount charged by a service provider, for the service provided or to be provided is inclusive of service tax payable, the value of such taxable service shall be such amount as, with the addition of tax payable, is equal to the gross amount charged.

(3) The gross amount charged for the taxable service shall include any amount received towards the taxable service before, during or after provision of such service.

(4) Subject to the provisions of sub-sections (1), (2) and (3), the value shall be determined in such manner as may be prescribed.

*Explanation.*—For the purposes of this section,—

(a) “consideration” includes any amount that is payable for the taxable services provided or to be provided;

(b) “money” includes any currency, cheque, promissory note, letter of credit, draft, pay order, travellers cheque, money order, postal remittance and other similar instruments but does not include currency that is held for its numismatic value;

(c) “gross amount charged” includes payment by cheque, credit card, deduction from account and any form of payment by issue of credit notes or debit notes and book adjustment.”;

(E) in section 73,—

(a) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Where any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by reason of fraud, collusion or any wilful misstatement or suppression of facts, or contravention of any of the provisions of this Chapter or the rules made thereunder, with intent to evade payment of service tax, by such person or his agent, to whom a notice is served under the proviso to sub-section (1) by the Central Excise Officer, such person or agent may pay service tax in full or in part as may be accepted by him, and the interest payable thereon under section 75 and penalty equal to twenty-five per cent. of the service tax specified in the notice or the service tax so accepted by such person within thirty days of the receipt of the notice.”;

(b) in sub-section (2), the following provisos shall be inserted, namely:—

“Provided that where such person has paid the service tax in full together with interest and penalty under sub-section (1A), the proceedings in respect of such person and other persons to whom notices are served under sub-section (1) shall be deemed to be concluded:

Provided further that where such person has paid service tax in part along with interest and penalty under sub-section (1A), the Central Excise Officer shall determine the amount of service tax or interest not being in excess of the amount partly due from such person.”;

Service tax  
collected from  
any person to  
be deposited  
with Central  
Government.

(F) after section 73, the following sections shall be inserted, namely:—

"73A. (1) Any person who is liable to pay service tax under the provisions of this Chapter or the rules made thereunder, and has collected any amount in excess of the service tax assessed or determined and paid on any taxable service under the provisions of this Chapter or the rules made thereunder from the recipient of taxable service in any manner as representing service tax, shall forthwith pay the amount so collected to the credit of the Central Government.

(2) Where any person who has collected any amount, which is not required to be collected, from any other person, in any manner as representing service tax, such person shall forthwith pay the amount so collected to the credit of the Central Government.

(3) Where any amount is required to be paid to the credit of the Central Government under sub-section (1) or sub-section (2) and the same has not been so paid, the Central Excise Officer shall serve, on the person liable to pay such amount, a notice requiring him to show cause why the said amount, as specified in the notice, should not be paid by him to the credit of the Central Government.

(4) The Central Excise Officer shall, after considering the representation, if any, made by the person on whom the notice is served under sub-section (3), determine the amount due from such person, not being in excess of the amount specified in the notice, and thereupon such person shall pay the amount so determined.

(5) The amount paid to the credit of the Central Government under sub-section (1) or sub-section (2) or sub-section (4), shall be adjusted against the service tax payable by the person on finalisation of assessment or any other proceeding for determination of service tax relating to the taxable service referred to in sub-section (1).

(6) Where any surplus amount is left after the adjustment under sub-section (5), such amount shall either be credited to the Consumer Welfare Fund referred to in section 12C of the Central Excise Act, 1944 or, as the case may be, refunded to the person who has borne the incidence of such amount, in accordance with the provisions of section 11B of the said Act and such person may make an application under that section in such cases within six months from the date of the public notice to be issued by the Central Excise Officer for the refund of such surplus amount.

1 of 1944.

Interest on  
amount  
collected in  
excess.

73B. Where an amount has been collected in excess of the tax assessed or determined and paid for any taxable service under this Chapter or the rules made thereunder from the recipient of such service, the person who is liable to pay such amount as determined under sub-section (4) of section 73A, shall, in addition to the amount, be liable to pay interest at such rate not below ten per cent. and not exceeding twenty-four per cent. per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette, from the first day of the month succeeding the month in which the amount ought to have been paid under this Chapter, but for the provisions contained in sub-section (4) of section 73A, till the date of payment of such amount:—

Provided that in such cases where the amount becomes payable consequent to issue of an order, instruction or direction by the Board under section 37B of the Central Excise Act, 1944, and such amount payable is voluntarily paid in full, without reserving any right to appeal against such payment at any subsequent stage, within forty-five days from the date of issue of such order, instruction or direction, as the case may be, no interest shall be

1 of 1944.

payable and in other cases, the interest shall be payable on the whole amount, including the amount already paid.

*Explanation 1.*—Where the amount determined under sub-section (4) of section 73A is reduced by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, the interest payable thereon under this section shall be on such reduced amount.

*Explanation 2.*—Where the amount determined under sub-section (4) of section 73A is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, the interest payable thereon under this section shall be on such increased amount.

73C. (1) Where, during the pendency of any proceeding under section 73 or section 73A, the Central Excise Officer is of the opinion that for the purpose of protecting the interests of revenue, it is necessary so to do, he may, with the previous approval of the Commissioner of Central Excise, by order in writing, attach provisionally any property belonging to the person on whom notice is served under sub-section (1) of section 73 or sub-section (3) of section 73A, as the case may be, in such manner as may be prescribed.

Provisional attachment to protect revenue in certain cases.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of six months from the date of the order made under sub-section (1):

Provided that the Chief Commissioner of Central Excise may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as he thinks fit, so, however, that the total period of extension shall not in any case exceed two years.

73D. (1) If the Central Government is of the opinion that it is necessary or expedient in the public interest to publish the name of any person and any other particulars relating to any proceedings under this Chapter in respect of such person, it may cause to be published such names and particulars in such manner as may be prescribed.

Publication of information in respect of persons in certain cases.

(2) No publication under this section shall be made in relation to any penalty imposed under this Chapter until the time for presenting an appeal to the Commissioner (Appeals) under section 85 or the Appellate Tribunal under section 86, as the case may be, has expired without an appeal having been presented or the appeal, if presented, has been disposed of.

*Explanation.*—In the case of a firm, company or other association of persons, the names of the partners of the firm, directors, managing agents, secretaries and treasurers or managers of the company, or the members of the association, as the case may be, shall also be published if, in the opinion of the Central Government, circumstances of the case justify it.”;

(G) for section 76, the following section shall be substituted, namely:—

“76. Any person, liable to pay service tax in accordance with the provisions of section 68 or the rules made under this Chapter, who fails to pay such tax, shall pay, in addition to such tax and the interest on that tax in accordance with the provisions of section 75, a penalty which shall not be less than two hundred rupees for every day during which such failure continues or at the rate of two per cent. of such tax, per month, whichever is higher, starting with the first day after the due date till the date of actual payment of the outstanding amount of service tax:

Penalty for failure to pay service tax.



Provided that the total amount of the penalty payable in terms of this section shall not exceed the service tax payable.

*Illustration*

X, an assessee, fails to pay service tax of Rs. 10 lakhs payable by 5th March. X pays the amount on 15th March. The default has continued for 10 days. The penalty payable by X is computed as follows:—

2% of the amount of default for 10 days =  $2 \times 10,00,000 \times 10/31 =$   
Rs. 6,451.61

Penalty calculated @ Rs. 200 per day for 10 days = Rs. 2,000

Penalty liable to be paid is Rs. 6,452.00.”;

(H) in section 83, the figures and letter “11” and “11D” shall be omitted;

(I) after section 86, the following section shall be inserted, namely:—

“87. Where any amount payable by a person to the credit of the Central Government under any of the provisions of this Chapter or of the rules made thereunder is not paid, the Central Excise Officer shall proceed to recover the amount by one or more of the modes mentioned below:—

(a) the Central Excise Officer may deduct or may require any other Central Excise Officer or any officer of customs to deduct the amount so payable from any money owing to such person which may be under the control of the said Central Excise Officer or any officer of customs;

(b) (i) the Central Excise Officer may, by notice in writing, require any other person from whom money is due or may become due to such person, or who holds or may subsequently hold money for or on account of such person, to pay to the credit of the Central Government either forthwith upon the money becoming due or being held or at or within the time specified in the notice, not being before the money becomes due or is held, so much of the money as is sufficient to pay the amount due from such person or the whole of the money when it is equal to or less than that amount;

(ii) every person to whom a notice is issued under this section shall be bound to comply with such notice, and in particular, where any such notice is issued to a post office, banking company or an insurer, it shall not be necessary to produce any pass book, deposit receipt, policy or any other document for the purpose of any entry, endorsement or the like being made before payment is made, notwithstanding any rule, practice or requirement to the contrary;

(iii) in a case where the person to whom a notice under this section is sent, fails to make the payment in pursuance thereof to the Central Government, he shall be deemed to be an assessee in default in respect of the amount specified in the notice and all the consequences of this Chapter shall follow;

(c) the Central Excise Officer may, on an authorisation by the Commissioner of Central Excise, in accordance with the rules made in this behalf, distrain any movable or immovable property belonging to or under the control of such person, and detain the same until the amount payable is paid; and in case, any part of the said amount payable or of the cost of the distress or keeping of the property, remains unpaid for a period of thirty days next after any such distress, may cause the said property to be sold and with the proceeds of such sale, may satisfy the amount payable and the costs including cost of sale remaining unpaid and shall render the surplus amount, if any, to such person;

Recovery of  
any amount  
due to Central  
Government.

(d) the Central Excise Officer may prepare a certificate signed by him specifying the amount due from such person and send it to the Collector of the district in which such person owns any property or resides or carries on his business and the said Collector, on receipt of such certificate, shall proceed to recover from such person the amount specified thereunder as if it were an arrear of land revenue.”;

(J) after section 93, the following section shall be inserted, namely:—

“93A. Where any goods or services are exported, the Central Government may grant rebate of service tax paid on taxable services which are used as input services for the manufacturing or processing of such goods or for providing any taxable services and such rebate shall be subject to such extent and manner as may be prescribed:

Power to  
grant rebate.

Provided that where any rebate has been allowed on any goods or services under this section and the sale proceeds in respect of such goods or consideration in respect of such services are not received by or on behalf of the exporter in India within the time allowed by the Reserve Bank of India under section 6 of the Foreign Exchange Management Act, 1999, such rebate shall be deemed never to have been allowed and the Central Government may recover or adjust the amount of such rebate in such manner as may be prescribed.”;

42 of 1999.

(K) in section 94, in sub-section (2),—

(1) after clause (a), the following clause shall be inserted, namely:—

“(aa) the determination of amount and value of taxable service under section 67;”;

(2) after clause (c), the following clauses shall be inserted, namely:—

“(cc) the manner of provisional attachment of property under sub-section (1) of section 73C;

(ccc) publication of name of any person and particulars relating to any proceeding under sub-section (1) of section 73D;”;

(3) after clause (eee), the following clause shall be inserted, namely:—

“(eeee) the manner of recovery of any amount due to the Central Government under section 87;”;

(4) after clause (h), the following clause shall be inserted, namely:—

“(hh) rebate of service tax paid or payable on the taxable services used as input services in the manufacturing or processing of goods exported out of India under section 93A;”;

(L) in section 95, after sub-section (1B), the following sub-section shall be inserted, namely:—

“(1C) If any difficulty arises in respect of implementing, classifying or assessing the value of any taxable service incorporated in this Chapter by the Finance Act, 2006, the Central Government may, by order published in the Official Gazette, not inconsistent with the provisions of this Chapter, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of one year from the date on which the Finance Bill, 2006 receives the assent of the President.”;

(M) in section 96C, in sub-section (2), after clause (e), the following clause shall be inserted, namely:—

“(f) determination of the liability to pay service tax on a taxable service under the provisions of Chapter V.”.

## CHAPTER V

### MISCELLANEOUS

69. In the Indian Stamp Act, 1899,—

(a) in section 9, in sub-section (2), in clause (a), for the words “Seventh Schedule

Amendment  
of Act  
2 of 1899.



to the Constitution", the words, brackets, letter and figure "Seventh Schedule to the Constitution, except the subject matters referred to in clause (b) of sub-section (1)" shall be substituted;

(b) in section 35, in clause (a) to the proviso, for the words "not being an instrument chargeable with a duty not exceeding ten naye paise only, or a bill of exchange or promissory note, shall, subject to all just exceptions," the word "shall" shall be substituted.

Repeal of Act  
11 of 1926.

70. The Promissory Notes (Stamp) Act, 1926, is hereby repealed:

Provided that such repeal shall not affect—

(a) the previous operation of the said Act or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Act; and

(c) the validation of execution of any promissory note under the said Act.

Amendment  
of section 14  
of Act  
74 of 1956.

71. In the Central Sales Tax Act, 1956, in section 14, after clause (v), the following clause shall be inserted, namely:—

"(va) liquefied petroleum gas for domestic use;"

Amendment  
of First  
Schedule  
to Act  
58 of 1957.

72. In the Additional Duties of Excise (Goods of Special Importance) Act, 1957, with effect from the 1st day of January, 2007, the First Schedule shall be amended in the manner specified in the Eighth Schedule.

Amendment  
of Schedule  
to Act  
47 of 1974.

73. In the Oil Industry (Development) Act, 1974, in the Schedule, against Sl. No. 1, relating to crude oil, for the entry in column 3, the entry "Rupees two thousand five hundred per tonne." shall be substituted.

Amendment  
of Schedule to  
Act  
40 of 1978.

74. In the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, with effect from the 1st day of January, 2007, the Schedule shall be amended in the manner specified in the Ninth Schedule.

Amendment  
of Seventh  
Schedule  
to Act  
14 of 2001.  
Amendment  
of Act  
23 of 2004.

75. In the Finance Act, 2001, with effect from the 1st day of January, 2007, the Seventh Schedule shall be amended in the manner specified in the Tenth Schedule.

76. In the Finance (No. 2) Act, 2004, with effect from the 1st day of June, 2006,—

(a) in section 97, in clause (5), in sub-clause (i), for the words "fifty per cent.", the words "sixty-five per cent." shall be substituted;

(b) in section 98, in the Table,—

(i) against Sl. No. 1, under column (3) relating to rate, for the figures and words "0.1 per cent.", the figures and words "0.125 per cent." shall be substituted;

(ii) against Sl. No. 2, under column (3) relating to rate, for the figures and words "0.1 per cent.", the figures and words "0.125 per cent." shall be substituted;

(iii) against Sl. No. 3, under column (3) relating to rate, for the figures and words "0.02 per cent.", the figures and words "0.025 per cent." shall be substituted;

(iv) against Sl. No. 4, under column (3) relating to rate, for the figures and words "0.0133 per cent.", the figures and words "0.017 per cent." shall be substituted;

(v) against Sl. No. 5, under column (3) relating to rate, for the figures and words "0.2 per cent.", the figures and words "0.25 per cent." shall be substituted.

## THE FIRST SCHEDULE

(See section 2)

## PART I

## INCOME-TAX

## Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

## Rates of income-tax

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 1,00,000                          | Nil;   |
| (2) where the total income exceeds Rs. 1,00,000 but does not exceed Rs. 1,50,000 | 10 per cent. of the amount by which the total income exceeds Rs. 1,00,000;                 |
| (3) where the total income exceeds Rs. 1,50,000 but does not exceed Rs. 2,50,000 | Rs. 5,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 1,50,000;  |
| (4) where the total income exceeds Rs. 2,50,000                                  | Rs. 25,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 2,50,000. |

(II) In the case of every individual, being a woman resident in India, and below the age of sixty-five years at any time during the previous year,—

## Rates of income-tax

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 1,35,000                          | Nil;   |
| (2) where the total income exceeds Rs. 1,35,000 but does not exceed Rs. 1,50,000 | 10 per cent. of the amount by which the total income exceeds Rs. 1,35,000;                 |
| (3) where the total income exceeds Rs. 1,50,000 but does not exceed Rs. 2,50,000 | Rs. 1,500 plus 20 per cent. of the amount by which the total income exceeds Rs. 1,50,000;  |
| (4) where the total income exceeds Rs. 2,50,000                                  | Rs. 21,500 plus 30 per cent. of the amount by which the total income exceeds Rs. 2,50,000. |

(III) In the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year,—

## Rates of income-tax

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 1,85,000                          | Nil;   |
| (2) where the total income exceeds Rs. 1,85,000 but does not exceed Rs. 2,50,000 | 20 per cent. of the amount by which the total income exceeds Rs. 1,85,000;                 |
| (3) where the total income exceeds Rs. 2,50,000                                  | Rs. 13,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 2,50,000. |

## Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall,—

(i) in the case of every individual or Hindu undivided family or association of persons or body of individuals having a total income exceeding ten lakh rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A, and the income-tax as so reduced, be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax;

(ii) in the case of every person, other than those mentioned in item (i), be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax:

Provided that in case of persons mentioned in item (i) above having a total income exceeding ten lakh rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of ten lakh rupees by more than the amount of income that exceeds ten lakh rupees.

#### Paragraph B

In the case of every co-operative society,—

##### Rates of income-tax

- |   |   |
|---|---|
| (1) where the total income does not exceed Rs.10,000                        | 10 per cent. of the total income;   |
| (2) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000 | Rs.1,000 plus 20 per cent. of the amount by which the total income exceeds Rs.10,000;   |
| (3) where the total income exceeds Rs. 20,000                               | Rs. 3,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

#### Paragraph C

In the case of every firm,—

##### Rate of income-tax

On the whole of the total income 30 per cent.

##### Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified, or in section 111A or section 112, shall, in the case of every firm, be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

#### Paragraph D

In the case of every local authority,—

##### Rate of income-tax

On the whole of the total income 30 per cent.

#### Paragraph E

In the case of a company,—

##### Rates of income-tax

- |   |                                   |
|---|-----------------------------------|
| I. In the case of a domestic company                        | 30 per cent. of the total income; |
| II. In the case of a company other than a domestic company— |                                   |

(i) on so much of the total income as consists of,—

- (a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

- (b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

50 per cent.;

- (ii) on the balance, if any, of the total income

40 per cent.

#### *Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated,—

- (i) in the case of every domestic company at the rate of ten per cent. of such income-tax;  
(ii) in the case of every company other than a domestic company at the rate of two and one-half per cent.

### PART II

#### RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

	<i>Rate of income-tax</i>
1. In the case of a person other than a company—	
(a) where the person is resident in India—	
(i) on income by way of interest other than "Interest on securities"	10 per cent.;
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on income by way of insurance commission	10 per cent.;
(v) on income by way of interest payable on—	10 per cent.;
(A) any debentures or securities other than a security of the Central or State Government for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder	
(vi) on any other income	20 per cent.;
(b) where the person is not resident in India—	
(i) in the case of a non-resident Indian—	
(A) on any investment income	20 per cent.;

- 115E (B) on income by way of long-term capital gains referred to in section 115E 10 per cent.;
- (C) on income by way of short-term capital gains referred to in section 111A 10 per cent.;
- (D) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10] 20 per cent.;
- (E) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency 20 per cent.;
- (F) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India—
- (I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;
- (II) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;
- (G) on income by way of royalty [not being royalty of the nature referred to in sub-item (b) (i) (F)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—
- (I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;
- (II) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;
- (H) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—
- (I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;
- (II) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;
- (I) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort 30 per cent.;



(J) on income by way of winnings from horse races	30 per cent.;
(K) on the whole of the other income	30 per cent.;
(ii) in the case of any other person—	
(A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency	20 per cent.;
(B) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(C) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(ii)(B)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(D) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(E) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(F) on income by way of winnings from horse races	30 per cent.;
(G) on income by way of short-term capital gains referred to in section 111A	10 per cent.;
(H) on income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(I) on the whole of the other income	30 per cent.



## 2. In the case of a company—

## (a) where the company is a domestic company—

- (i) on income by way of interest other than "Interest on securities" 20 per cent.;
- (ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort 30 per cent.;
- (iii) on income by way of winnings from horse races 30 per cent.;
- (iv) on any other income 20 per cent.;

## (b) where the company is not a domestic company—

- (i) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort 30 per cent.;
- (ii) on income by way of winnings from horse races 30 per cent.;
- (iii) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency 20 per cent.;
- (iv) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India—

(A) where the agreement is made before the 1st day of June, 1997 30 per cent.;

(B) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;

(C) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;

(v) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976 50 per cent.;

(B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997 30 per cent.;

(C) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;

(D) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;

(vi) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the

industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

- (A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976 50 per cent.;
- (B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997 30 per cent.;
- (C) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;
- (D) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;
- (vii) on income by way of short-term capital gains referred to in section 111A 10 per cent.;
- (viii) on income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10] 20 per cent.;
- (ix) on any other income 40 per cent.

*Explanation.*—For the purpose of item 1(b)(i) of this Part, "investment income" and "non-resident Indian" shall have the meanings assigned to them in Chapter XII-A of the Income-tax Act.

#### *Surcharge on income-tax*

The amount of income-tax deducted in accordance with the provisions of—

(A) item 1, of this Part, shall be increased by a surcharge, for purposes of the Union, calculated,—

(i) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten lakh rupees;

(ii) in the case of every firm and artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, at the rate of ten per cent. of such tax;

(B) item 2 of this Part, shall be increased by a surcharge, for purposes of the Union, calculated,—

(i) in the case of every domestic company at the rate of ten per cent. of such income tax;

(ii) in the case of every company other than a domestic company at the rate of two and one-half per cent. of such income-tax.

### PART III

#### RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or fringe benefits chargeable to tax under Chapter XII-H or income chargeable to tax under section 115JB or sub-section

(1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BB or section 115BBA or section 115BBC or section 115E or section 115JB or fringe benefits chargeable to tax under section 115WA] shall be charged, deducted or computed at the following rate or rates:—

*Paragraph A*

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

*Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 1,00,000                          | <i>Nil</i> ;   |
| (2) where the total income exceeds Rs. 1,00,000 but does not exceed Rs. 1,50,000 | 10 per cent. of the amount by which the total income exceeds Rs. 1,00,000;                 |
| (3) where the total income exceeds Rs. 1,50,000 but does not exceed Rs. 2,50,000 | Rs. 5,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 1,50,000;  |
| (4) where the total income exceeds Rs. 2,50,000                                  | Rs. 25,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 2,50,000. |

(II) In the case of every individual, being a woman resident in India, and below the age of sixty-five years at any time during the previous year,—

*Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 1,35,000                          | <i>Nil</i> ;   |
| (2) where the total income exceeds Rs. 1,35,000 but does not exceed Rs. 1,50,000 | 10 per cent. of the amount by which the total income exceeds Rs. 1,35,000;                 |
| (3) where the total income exceeds Rs. 1,50,000 but does not exceed Rs. 2,50,000 | Rs. 1,500 plus 20 per cent. of the amount by which the total income exceeds Rs. 1,50,000;  |
| (4) where the total income exceeds Rs. 2,50,000                                  | Rs. 21,500 plus 30 per cent. of the amount by which the total income exceeds Rs. 2,50,000. |

(III) In the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year,—

*Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 1,85,000                          | <i>Nil</i> ;   |
| (2) where the total income exceeds Rs. 1,85,000 but does not exceed Rs. 2,50,000 | 20 per cent. of the amount by which the total income exceeds Rs. 1,85,000;                 |
| (3) where the total income exceeds Rs. 2,50,000                                  | Rs. 13,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 2,50,000; |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph or in section 111A or section 112 shall,—

(i) in the case of every individual or Hindu undivided family or association of persons or body of individuals having a total income exceeding ten lakh rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A, and the income-tax as so reduced, be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax;

(ii) in the case of every person, other than those mentioned in item (i), be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

Provided that in case of persons mentioned in item (i) above having a total income exceeding ten lakh rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of ten lakh rupees by more than the amount of income that exceeds ten lakh rupees.

*Paragraph B*

In the case of every co-operative society,—

*Rates of income-tax*

- (1) where the total income does not exceed Rs. 10,000 10 per cent. of the total income;
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 Rs. 1,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
- (3) where the total income exceeds Rs. 20,000 Rs. 3,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

*Paragraph C*

In the case of every firm,—

*Rate of income-tax*

On the whole of the total income 30 per cent.

*Surcharge on income-tax*

The amount of income-tax computed at the rate hereinbefore specified, or in section 111A or section 112, shall, in the case of every firm, be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

*Paragraph D*

In the case of every local authority,—

*Rate of income-tax*

On the whole of the total income 30 per cent.

*Paragraph E*

In the case of a company,—

*Rates of income-tax*

I. In the case of a domestic company 30 per cent. of the total income;

II. In the case of a company other than a domestic company—

(i) on so much of the total income as consists of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

50 per cent.;

(ii) on the balance, if any, of the total income

40 per cent.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated,—

(i) in the case of every domestic company at the rate of ten per cent. of such income-tax;

(ii) in the case of every company other than a domestic company at the rate of two and one-half per cent.

## PART IV

[See section 2(12)(c)]

## RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

*Rule 1.*—Agricultural income of the nature referred to in sub-clause (a) of clause (1A) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

*Rule 2.*—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of section 2 of the Income-tax Act [other than income derived



from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

*Rule 3.*—Agricultural income of the nature referred to in sub-clause (c) of clause (1A) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

*Rule 4.*—Notwithstanding anything contained in any other provisions of these rules, in a case—

(a) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(b) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) of technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

*Rule 5.*—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

*Rule 6.*—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

*Rule 7.*—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.



**Rule 8.—(1)** Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2006, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1998, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1999, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2000, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2001, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2002, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2003, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2004 or the 1st day of April, 2005,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2004, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2005,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2005,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2006.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2007, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006, is a loss, then, for the purposes of sub-section (10) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1999, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2000, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2001, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2002, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2003, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2004, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2005 or the 1st day of April, 2006,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April 2005, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2006,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2006,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2007.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Notwithstanding anything contained in this Rule, no loss which has not been determined by the Assessing Officer under the provisions of these Rules or the Rules contained in Part IV of the First Schedule to the Finance (No. 2) Act, 1998 (21 of 1998), or of the First Schedule to the Finance Act, 1999 (27 of 1999), or of the First Schedule to the Finance Act, 2000 (10 of 2000), or of the First Schedule to the Finance Act, 2001 (14 of 2001), or of the First Schedule to the Finance Act, 2002 (20 of 2002), or of the First Schedule to the Finance Act, 2003 (32 of 2003), or of the First Schedule to the Finance (No. 2) Act, 2004 (23 of 2004), or of the First Schedule to the Finance Act, 2005 (18 of 2005) shall be set off under sub-rule (1), or, as the case may be, sub-rule (2).

**Rule 9.**—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

**Rule 10.**—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

**Rule 11.**—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

## THE SECOND SCHEDULE

(See section 60)

S. No.	Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)	(4)
1.	G.S.R. 423(E), dated the 20th April, 1992 (160/1992-CUSTOMS, dated the 20th April, 1992).	In the said notification, in the <i>Explanation</i> , clause (iv) shall be omitted.	28th December, 1992.
2.	G.S.R. 619(E), dated the 17th September, 2004 (96/2004-CUSTOMS, dated the 17th September, 2004).	In the said notification, in paragraph 2, for the figures, letters and words "30th day of September, 2005", the figures, letters and words "the 3rd October, 2005" shall be substituted.	17th September, 2004.

## THE THIRD SCHEDULE

[See section 63(a)].

In the First Schedule to the Customs Tariff Act,—

(1) in Chapter 4, in tariff item 0409 00 00, for the entry in column (4), the entry “60%” shall be substituted;

(2) in Chapter 25,—

(i) for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 2504 and 2510), the entry “12.5%” shall be substituted;

(ii) for the entries in column (4) and column (5) occurring against all the tariff items of heading 2504, the entry “12.5%” and “12.5%” shall respectively be substituted;

(3) in Chapter 26, in tariff items 2620 11 00, 2620 19 00, 2620 30 10 and 2620 30 90, for the entry in column (4) occurring against each of them, the entry “12.5%” shall be substituted;

(4) in Chapter 27,—

(i) for the entry in column (4) occurring against all the tariff items of heading 2701 (except tariff item 2701 12 00), the entry “12.5%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 2702, 2703 and 2704, the entry “12.5%” shall be substituted;

(iii) in tariff item 2705 00 00, for the entry in column (4), the entry “12.5%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of headings 2706, 2707 and 2708, the entry “12.5%” shall be substituted;

(v) in tariff item 2709 00 00, for the entry in column (4), the entry “5%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of headings 2710, 2712, 2713 and 2715, the entry “10%” shall be substituted;

(5) in Chapter 28,—

(i) for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 2801, 2802, 2803, 2804, 2805 and 2814), the entry “12.5%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 2801, 2802, 2803, 2804 and 2805, the entry “10%” shall be substituted;

(6) in Chapter 29,—

(i) for the entry in column (4) occurring against all the tariff items (except tariff items 2902 43 00, 2905 43 00, 2905 44 00, 2917 37 00, 2933 71 00, 2936 10 00, 2936 21 00, 2936 22 10, 2936 22 90, 2936 23 10, 2936 23 90, 2936 24 00, 2936 25 00, 2936 26 10, 2936 26 90, 2936 27 00, 2936 28 00, 2936 29 10, 2936 29 20, 2936 29 30, 2936 29 40, 2936 29 50, 2936 29 90, 2936 90 00, 2937 11 00, 2937 12 00, 2937 19 00, 2937 21 00, 2937 22 00, 2937 23 00, 2937 29 00, 2937 31 00, 2937 39 00, 2937 40 00, 2937 50 00, 2937 90 00, 2939 41 10, 2939 41 20, 2939



41 90, 2939 42 00, 2939 43 00, 2939 49 00, 2939 51 00, 2939 59 00, 2941 10 10, 2941 10 20, 2941 10 30, 2941 10 40, 2941 10 50, 2941 10 90, 2941 20 10, 2941 20 90, 2941 30 10, 2941 30 20, 2941 30 90, 2941 40 00, 2941 50 00, 2941 90 11, 2941 90 12, 2941 90 13, 2941 90 14, 2941 90 19, 2941 90 20, 2941 90 30, 2941 90 40, 2941 90 50, 2941 90 60 and 2941 90 90), the entry "12.5%" shall be substituted;

(ii) in tariff items 2917 37 00 and 2933 71 00, for the entries in column (4) and column (5) occurring against each of them, the entries "12.5%" and "12.5%" shall respectively be substituted;

(iii) for the entries in column (4) and column (5) occurring against all the tariff items of headings 2936 and 2937, the entries "12.5%" and "12.5%" shall respectively be substituted;

(iv) in tariff items 2939 41 10, 2939 41 20, 2939 41 90, 2939 42 00, 2939 43 00, 2939 49 00, 2939 51 00 and 2939 59 00, for the entries in column (4) and column (5) occurring against each of them, the entries "12.5%" and "12.5%" shall respectively be substituted;

(v) for the entries in column (4) and column (5) occurring against all the tariff items of heading 2941, the entries "12.5%" and "12.5%" shall respectively be substituted;

(7) in Chapter 30,—

(i) for the entries in column (4) and column (5) occurring against all the tariff items (except all the tariff items of headings 3005 and 3006), the entries "12.5%" and "12.5%" shall respectively be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 3005, the entry "12.5%" shall be substituted;

(iii) in tariff items 3006 10 10, 3006 10 20, 3006 20 00, 3006 30 00, 3006 40 00, 3006 50 00, 3006 70 00 and 3006 80 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(8) in Chapter 31, for the entry in column (4) occurring against all the tariff items (except tariff items 3102 21 00, 3102 50 00, 3104 30 00, 3105 20 00, 3105 30 00, 3105 40 00, 3105 51 00, 3105 59 00, 3105 60 00, 3105 90 10 and 3105 90 90), the entry "12.5%" shall be substituted;

(9) in Chapter 32, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(10) in Chapter 33,—

(i) for the entry in column (4) occurring against all the tariff items of sub-heading 3302 90, the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 3303, 3304, 3305, 3306 and 3307, the entry "12.5%" shall be substituted;

(11) in Chapter 34,—

(i) for the entry in column (4) occurring against all the tariff items (except tariff items 3402 11 10, 3402 11 90, 3402 12 00, 3402 13 00 and 3402 19 00), the entry "12.5%" shall be substituted;

(ii) in tariff items 3402 11 10, 3402 11 90, 3402 12 00, 3402 13 00 and 3402 19 00, for the entries in column (4) and column (5) occurring against



each of them, the entries "12.5%" and "12.5%" shall respectively be substituted;

(12) in Chapter 35, for the entry in column (4) occurring against all the tariff items of headings 3506 and 3507, the entry "12.5%", shall be substituted;

(13) in Chapter 36, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(14) in Chapter 37, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(15) in Chapter 38,—

(i) for the entry in column (4) occurring against all the tariff items (except tariff items 3801 10 00, 3802 10 00, 3809 10 00, 3812 10 00, 3815 11 00, 3815 12 10, 3815 12 90, 3818 00 10, 3818 00 90, 3823 11 11, 3823 11 12, 3823 11 19, 3823 11 90, 3823 12 00, 3823 13 00, 3823 19 00, 3823 70 10, 3823 70 20, 3823 70 30, 3823 70 40, 3823 70 90, 3824 60 10 and 3824 60 90), the entry "12.5%" shall be substituted;

(ii) in tariff items 3801 10 00, 3802 10 00, 3812 10 00, 3815 11 00, 3815 12 10 and 3815 12 90, for the entries in column (4) and column (5) occurring against each of them, the entries "12.5%" and "12.5%" shall respectively be substituted;

(16) in Chapter 39, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(17) in Chapter 40, for the entry in column (4) occurring against all the tariff items (except tariff items 4001 10 10, 4001 10 20, 4001 21 00, 4001 22 00, 4001 29 10, 4001 29 20, 4001 29 30, 4001 29 40, 4001 29 90 and 4011 30 00), the entry "12.5%" shall be substituted;

(18) in Chapter 41, for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 4101, 4102 and 4103), the entry "12.5%" shall be substituted;

(19) in Chapter 42, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(20) in Chapter 43,—

(i) for the entry in column (4) occurring against all the tariff items of heading 4302 (except tariff item 4302 13 00), the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 4303 and 4304, the entry "12.5%" shall be substituted;

(21) in Chapter 44, for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 4401, 4402 and 4403), the entry "12.5%" shall be substituted;

(22) in Chapter 45, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(23) in Chapter 46, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(24) in Chapter 47, for the entry in column (4) occurring against all the tariff items of heading 4707, the entry "12.5%" shall be substituted;

(25) in Chapter 48, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(26) in Chapter 49, for the entry in column (4) occurring against all the tariff items (except tariff items 4902 10 10, 4902 10 20, 4902 90 10, 4902 90 20, 4904 00 00, 4905 10 00, 4905 91 00, 4905 99 10 and 4905 99 90), the entry "12.5%" shall be substituted;

(27) in Chapter 50, for the entry in column (4) occurring against all the tariff items of headings 5004, 5005, 5006 and 5007, the entry "12.5%" shall be substituted;

(28) in Chapter 51,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5104, the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 5105 (except tariff item 5105 29 10), the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 5106, 5107, 5108, 5109 and 5110, the entry "12.5%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 11, the entry "12.5% or Rs. 135 per sq. metre, whichever is higher" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 19, the entry "12.5% or Rs. 150 per sq. metre, whichever is higher" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 20, the entry "12.5% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 30, the entry "12.5% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 90, the entry "12.5% or Rs. 90 per sq. metre, whichever is higher" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 11, the entry "12.5% or Rs. 125 per sq. metre, whichever is higher" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 19, the entry "12.5% or Rs. 155 per sq. metre, whichever is higher" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 20, the entry "12.5% or Rs. 85 per sq. metre, whichever is higher" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 30, the entry "12.5% or Rs. 110 per sq. metre, whichever is higher" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 90, the entry "12.5% or Rs. 135 per sq. metre, whichever is higher" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of heading 5113, the entry "12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(29) in Chapter 52,—

(i) for the entry in column (4) occurring against all the tariff items of headings 5204, 5205, 5206 and 5207, the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-headings 5208 11, 5208 12, 5208 13, 5208 19, 5208 21, 5208 22, 5208 23, 5208 29, 5208 31, 5208 32 and 5208 33, the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 39, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 41, the entry "12.5% or Rs. 9 per sq. metre, whichever is higher" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 42, the entry "12.5% or Rs. 37 per sq. metre, whichever is higher" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 43, the entry "12.5%" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 49, the entry "12.5% or Rs. 200 per kg., whichever is higher" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 51, the entry "12.5% or Rs. 27 per sq. metre, whichever is higher" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 52, the entry "12.5% or Rs. 23 per sq. metre, whichever is higher" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 53, the entry "12.5% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 59, the entry "12.5% or Rs. 50 per sq. metre, whichever is higher" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 11 and 5209 12, the entry "12.5%" shall be substituted;

(xiii) in tariff item 5209 19 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 21, 5209 22 and 5209 29, the entry "12.5%" shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 31, 5209 32 and 5209 39, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 41, the entry "12.5% or Rs. 32 per sq. metre, whichever is higher" shall be substituted;

(xvii) in tariff item 5209 42 00, for the entry in column (4), the entry "12.5% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(xviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 43, the entry "12.5% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 49, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xx) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 51 and 5209 52, the entry "12.5% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 59, the entry "12.5% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 11 and 5210 12, the entry "12.5%" shall be substituted;

(xxiii) in tariff item 5210 19 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 21, 5210 22, 5210 29, 5210 31 and 5210 32, the entry "12.5%" shall be substituted;

(xxv) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 39, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 41, the entry "12.5% or Rs. 15 per sq. metre, whichever is higher" shall be substituted;

(xxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 42, the entry "12.5% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(xxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 49, the entry "12.5% or Rs. 185 per kg., whichever is higher" shall be substituted;

(xxix) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 51, 5210 52 and 5210 59, the entry "12.5% or Rs. 15 per sq. metre, whichever is higher" shall be substituted;

(xxx) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 11 and 5211 12, the entry "12.5%" shall be substituted;

(xxxi) in tariff item 5211 19 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxxii) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 21, 5211 22 and 5211 29, the entry "12.5%" shall be substituted;



(xxxiii) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 31, 5211 32 and 5211 39, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xxxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 41, the entry "12.5% or Rs. 44 per sq. metre, whichever is higher" shall be substituted;

(xxxv) in tariff item 5211 42 00, for the entry in column (4), the entry "12.5% or Rs. 18 per sq. metre, whichever is higher" shall be substituted;

(xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 43, the entry "12.5% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;

(xxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 49, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xxxviii) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 51, 5211 52 and 5211 59, the entry "12.5% or Rs. 18 per sq. metre, whichever is higher" shall be substituted;

(xxxix) in tariff items 5212 11 00, 5212 12 00, 5212 13 00 and 5212 14 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xl) in tariff item 5212 15 00, for the entry in column (4), the entry "12.5% or Rs. 165 per kg., whichever is higher" shall be substituted;

(xli) in tariff items 5212 21 00, 5212 22 00 and 5212 23 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xlii) in tariff item 5212 24 00, for the entry in column (4), the entry "12.5% or Rs. 20 per sq. metre, whichever is higher" shall be substituted;

(xliii) in tariff item 5212 25 00, for the entry in column (4), the entry "12.5% or Rs. 165 per kg., whichever is higher" shall be substituted;

(30) in Chapter 53, for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 5301 and 5302), the entry "12.5%" shall be substituted;

(31) in Chapter 54,—

(i) for the entry in column (4) occurring against all the tariff items of headings 5401, 5402, 5403 and 5404, the entry "12.5%" shall be substituted;

(ii) in tariff item 5405 00 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 5406, the entry "12.5%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 10, the entry "12.5% or Rs. 115 per kg., whichever is higher" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-headings 5407 20 and 5407 30, the entry "12.5%" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 41, the entry "12.5% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 42, the entry "12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(viii) in tariff item 5407 43 00, for the entry in column (4), the entry "12.5% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 44, the entry "12.5% or Rs. 58 per sq. metre, whichever is higher" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 51, the entry "12.5% or Rs. 11 per sq. metre, whichever is higher" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 52, the entry "12.5% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;

(xii) in tariff item 5407 53 00, for the entry in column (4), the entry "12.5% or Rs. 50 per sq. metre, whichever is higher" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 54, the entry "12.5% or Rs. 20 per sq. metre, whichever is higher" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 61, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xv) in tariff item 5407 69 00, for the entry in column (4), the entry "12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 71, the entry "12.5% or Rs. 10 per sq. metre, whichever is higher" shall be substituted;

(xvii) in tariff item 5407 72 00, for the entry in column (4), the entry "12.5% or Rs. 24 per sq. metre, whichever is higher" shall be substituted;

(xviii) in tariff item 5407 73 00, for the entry in column (4), the entry "12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(xix) in tariff item 5407 74 00, for the entry in column (4), the entry "12.5% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;

(xx) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 81, the entry "12.5% or Rs. 10 per sq. metre, whichever is higher" shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 82, the entry "12.5% or Rs. 42 per sq. metre, whichever is higher" shall be substituted;

(xxii) in tariff item 5407 83 00, for the entry in column (4), the entry "12.5% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 84, the entry "12.5% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 91, the entry "12.5% or Rs. 15 per sq. metre, whichever is higher" shall be substituted;



(xxv) in tariff item 5407 92 00, for the entry in column (4), the entry "12.5% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;

(xxvi) in tariff item 5407 93 00, for the entry in column (4), the entry "12.5% or Rs. 45 per sq. metre, whichever is higher" shall be substituted;

(xxvii) in tariff item 5407 94 00, for the entry in column (4), the entry "12.5% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;

(xxviii) in tariff item 5408 10 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxix) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 21, the entry "12.5%" shall be substituted;

(xxx) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 22, the entry "12.5% or Rs. 45 per sq. metre, whichever is higher" shall be substituted;

(xxxi) in tariff item 5408 23 00, for the entry in column (4), the entry "12.5% or Rs. 47 per sq. metre, whichever is higher" shall be substituted;

(xxxii) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 24, the entry "12.5% or Rs. 87 per sq. metre, whichever is higher" shall be substituted;

(xxxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 31, the entry "12.5% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(xxxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 32, the entry "12.5% or Rs. 44 per sq. metre, whichever is higher" shall be substituted;

(xxxv) in tariff item 5408 33 00, for the entry in column (4), the entry "12.5% or Rs. 10 per sq. metre, whichever is higher" shall be substituted;

(xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 34, the entry "12.5% or Rs. 11 per sq. metre, whichever is higher" shall be substituted;

(32) in Chapter 55,—

(i) for the entry in column (4) occurring against all the tariff items of headings 5501, 5502, 5503, 5504, 5505, 5506, 5507, 5508, 5509 and 5510, the entry "12.5%" shall be substituted;

(ii) in tariff items 5511 10 00 and 5511 20 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 31 per kg., whichever is higher" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 5511 30, the entry "12.5% or Rs. 30 per kg., whichever is higher" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 11, the entry "12.5%" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 19, the entry "12.5% or Rs. 42 per sq. metre, whichever is higher" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 21, the entry "12.5%" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 29, the entry "12.5% or Rs. 47 per sq. metre, whichever is higher" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 91, the entry "12.5%" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 99, the entry "12.5% or Rs. 65 per kg., whichever is higher" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-headings 5513 11, 5513 12, 5513 13 and 5513 19, the entry "12.5%" shall be substituted;

(xi) in tariff items 5513 21 00 and 5513 22 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xii) in tariff item 5513 23 00, for the entry in column (4), the entry "12.5% or Rs. 125 per kg. or Rs. 25 per sq. metre, whichever is highest" shall be substituted;

(xiii) in tariff item 5513 29 00, for the entry in column (4), the entry "12.5% or Rs. 185 per kg., whichever is higher" shall be substituted;

(xiv) in tariff item 5513 31 00, for the entry in column (4), the entry "12.5% or Rs. 21 per sq. metre, whichever is higher" shall be substituted;

(xv) in tariff item 5513 32 00, for the entry in column (4), the entry "12.5% or Rs. 170 per kg., whichever is higher" shall be substituted;

(xvi) in tariff item 5513 33 00, for the entry in column (4), the entry "12.5% or Rs. 22 per sq. metre, whichever is higher" shall be substituted;

(xvii) in tariff item 5513 39 00, for the entry in column (4), the entry "12.5% or Rs. 125 per kg. or Rs. 30 per sq. metre, whichever is highest" shall be substituted;

(xviii) in tariff item 5513 41 00, for the entry in column (4), the entry "12.5% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(xix) in tariff item 5513 42 00, for the entry in column (4), the entry "12.5% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;

(xx) in tariff item 5513 43 00, for the entry in column (4), the entry "12.5% or Rs. 20 per sq. metre, whichever is higher" shall be substituted;

(xxi) in tariff item 5513 49 00, for the entry in column (4), the entry "12.5% or Rs. 185 per kg., whichever is higher" shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of sub-headings 5514 11, 5514 12, 5514 13 and 5514 19, the entry "12.5%" shall be substituted;

(xxiii) in tariff item 5514 21 00, for the entry in column (4), the entry "12.5% or Rs. 100 per kg. or Rs. 30 per sq. metre, whichever is highest" shall be substituted;

(xxiv) in tariff item 5514 22 00, for the entry in column (4), the entry "12.5% or Rs. 140 per kg., whichever is higher" shall be substituted;

(xxv) in tariff item 5514 23 00, for the entry in column (4), the entry "12.5% or Rs. 160 per kg., whichever is higher" shall be substituted;

(xxvi) in tariff item 5514 29 00, for the entry in column (4), the entry "12.5% or Rs. 170 per kg., whichever is higher" shall be substituted;

(xxvii) in tariff item 5514 31 00, for the entry in column (4), the entry "12.5% or Rs. 64 per sq. metre, whichever is higher" shall be substituted;

(xxviii) in tariff item 5514 32 00, for the entry in column (4), the entry "12.5% or Rs. 43 per sq. metre, whichever is higher" shall be substituted;

(xxix) in tariff item 5514 33 00, for the entry in column (4), the entry "12.5% or Rs. 180 per kg., whichever is higher" shall be substituted;

(xxx) in tariff item 5514 39 00, for the entry in column (4), the entry "12.5% or Rs. 31 per sq. metre, whichever is higher" shall be substituted;

(xxxi) in tariff item 5514 41 00, for the entry in column (4), the entry "12.5% or Rs. 26 per sq. metre, whichever is higher" shall be substituted;

(xxxii) in tariff item 5514 42 00, for the entry in column (4), the entry "12.5% or Rs. 140 per kg., whichever is higher" shall be substituted;

(xxxiii) in tariff item 5514 43 00, for the entry in column (4), the entry "12.5% or Rs. 31 per sq. metre, whichever is higher" shall be substituted;

(xxxiv) in tariff item 5514 49 00, for the entry in column (4), the entry "12.5% or Rs. 160 per kg., whichever is higher" shall be substituted;

(xxxv) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 11, the entry "12.5% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;

(xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 12, the entry "12.5% or Rs. 95 per kg., whichever is higher" shall be substituted;

(xxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 13, the entry "12.5% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;

(xxxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 19, the entry "12.5% or Rs. 45 per sq. metre, whichever is higher" shall be substituted;

(xxxix) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 21, the entry "12.5% or Rs. 79 per sq. metre, whichever is higher" shall be substituted;

(xl) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 22, the entry "12.5% or Rs. 140 per kg., whichever is higher" shall be substituted;

(xli) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 29, the entry "12.5% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;

(xlii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 91, the entry "12.5% or Rs. 57 per sq. metre, whichever is higher" shall be substituted;

(xliii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 92, the entry "12.5% or Rs. 55 per sq. metre, whichever is higher" shall be substituted;

(xlv) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 99, the entry "12.5% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(xlv) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 11, the entry "12.5%" shall be substituted;

(xlv) in tariff item 5516 12 00, for the entry in column (4), the entry "12.5% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(xlvii) in tariff item 5516 13 00, for the entry in column (4), the entry "12.5% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;

(xlviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 14, the entry "12.5% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;

(xlix) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 21, the entry "12.5%" shall be substituted;

(l) in tariff items 5516 22 00 and 5516 23 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(li) in tariff item 5516 24 00, for the entry in column (4), the entry "12.5% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;

(lii) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 31, the entry "12.5%" shall be substituted;

(liii) in tariff items 5516 32 00, 5516 33 00 and 5516 34 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(liv) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 41, the entry "12.5%" shall be substituted;

(lv) in tariff item 5516 42 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(lvi) in tariff items 5516 43 00 and 5516 44 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;

(lvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 91, the entry "12.5%" shall be substituted;

(lviii) in tariff item 5516 92 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(lix) in tariff item 5516 93 00, for the entry in column (4), the entry "12.5% or Rs. 21 per sq. metre, whichever is higher" shall be substituted;

(lx) in tariff item 5516 94 00, for the entry in column (4), the entry "12.5% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;

(33) in Chapter 56, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(34) in Chapter 57,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5701, the entry "12.5%" shall be substituted;

(ii) in tariff item 5702 10 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 20 and 5702 31, the entry "12.5%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 32, the entry "12.5% or Rs.105 per sq. metre, whichever is higher" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 39 and 5702 41, the entry "12.5%" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 42, the entry "12.5% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 49 and 5702 51, the entry "12.5%" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 52, the entry "12.5% or Rs.105 per sq. metre, whichever is higher" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 59 and 5702 91, the entry "12.5%" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 92, the entry "12.5% or Rs.110 per sq. metre, whichever is higher" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 99 and 5703 10, the entry "12.5%" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 20, the entry "12.5% or Rs. 70 per sq. metre, whichever is higher" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 30, the entry "12.5% or Rs. 55 per sq. metre, whichever is higher" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 90, the entry "12.5%" shall be substituted;

(xv) in tariff item 5704 10 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5704 90, the entry "12.5% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(xvii) for the entry in column (4) occurring against all the tariff items of heading 5705, the entry "12.5%" shall be substituted;

(35) in Chapter 58,—

(i) in tariff item 5801 10 00, for the entry in column (4), the entry "12.5% or Rs. 210 per sq. metre, whichever is higher" shall be substituted;

(ii) in tariff item 5801 21 00, for the entry in column (4), the entry "12.5% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;



(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 22, the entry "12.5% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;

(iv) in tariff item 5801 23 00, for the entry in column (4), the entry "12.5% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;

(v) in tariff item 5801 24 00, for the entry in column (4), the entry "12.5% or Rs. 135 per sq. metre, whichever is higher" shall be substituted;

(vi) in tariff item 5801 25 00, for the entry in column (4), the entry "12.5% or Rs. 120 per sq. metre, whichever is higher" shall be substituted;

(vii) in tariff item 5801 26 00, for the entry in column (4), the entry "12.5% or Rs. 180 per sq. metre, whichever is higher" shall be substituted;

(viii) in tariff item 5801 31 00, for the entry in column (4), the entry "12.5% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;

(ix) in tariff item 5801 32 00, for the entry in column (4), the entry "12.5% or Rs. 180 per sq. metre, whichever is higher" shall be substituted;

(x) in tariff item 5801 33 00, for the entry in column (4), the entry "12.5% or Rs. 150 per sq. metre, whichever is higher" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 34, the entry "12.5% or Rs. 140 per sq. metre, whichever is higher" shall be substituted;

(xii) in tariff item 5801 35 00, for the entry in column (4), the entry "12.5% or Rs. 68 per sq. metre, whichever is higher" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 36, the entry "12.5% or Rs. 130 per sq. metre, whichever is higher" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 90, the entry "12.5% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(xv) in tariff item 5802 11 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5802 19, the entry "12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(xvii) in tariff item 5802 20 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xviii) in tariff item 5802 30 00, for the entry in column (4), the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of heading 5803, the entry "12.5%" shall be substituted;

(xx) for the entry in column (4) occurring against all the tariff items of heading 5804, the entry "12.5% or Rs. 200 per kg., whichever is higher" shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of headings 5805, 5806, 5807, 5808 and 5809, the entry "12.5%" shall be substituted;



(xxii) in tariff item 5810 10 00, for the entry in column (4), the entry "12.5% or Rs. 200 per kg., whichever is higher" shall be substituted;

(xxiii) in tariff item 5810 91 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5810 92, the entry "12.5%" shall be substituted;

(xxv) in tariff item 5810 99 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxvi) for the entry in column (4) occurring against all the tariff items of heading 5811, the entry "12.5%" shall be substituted;

(36) in Chapter 59, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(37) in Chapter 60,—

(i) for the entry in column (4) occurring against all the tariff items (except tariff item 6001 92 00), the entry "12.5%" shall be substituted;

(ii) in tariff item 6001 92 00, for the entry in column (4), the entry "12.5% or Rs. 100 per kg., whichever is higher" shall be substituted;

(38) in Chapter 61,—

(i) for the entry in column (4) occurring against all the tariff items of sub-heading 6101 10, the entry "12.5% or Rs. 700 per piece, whichever is higher" shall be substituted;

(ii) in tariff item 6101 20 00, for the entry in column (4), the entry "12.5% or Rs. 540 per piece, whichever is higher" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 6101 30, the entry "12.5% or Rs. 530 per piece, whichever is higher" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 6101 90, the entry "12.5%" shall be substituted;

(v) in tariff item 6102 10 00, for the entry in column (4), the entry "12.5% or Rs. 595 per piece, whichever is higher" shall be substituted;

(vi) in tariff item 6102 20 00, for the entry in column (4), the entry "12.5% or Rs. 425 per piece, whichever is higher" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 6102 30, the entry "12.5% or Rs. 475 per piece, whichever is higher" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 6102 90, the entry "12.5%" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of heading 6103, the entry "12.5%" shall be substituted;

(x) in tariff items 6104 11 00, 6104 12 00 and 6104 13 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 19, the entry "12.5% or Rs. 460 per piece, whichever is higher" shall be substituted;

(xii) in tariff items 6104 21 00, 6104 22 00 and 6104 23 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 29, the entry "12.5%" shall be substituted;

(xiv) in tariff items 6104 31 00, 6104 32 00 and 6104 33 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 35, the entry "12.5%" shall be substituted;

(xvi) in tariff item 6104 41 00, for the entry in column (4), the entry "12.5% or Rs. 255 per piece, whichever is higher" shall be substituted;

(xvii) in tariff item 6104 42 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xviii) in tariff items 6104 43 00 and 6104 44 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 255 per piece, whichever is higher" shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 49, the entry "12.5% or Rs. 220 per piece, whichever is higher" shall be substituted;

(xx) in tariff items 6104 51 00, 6104 52 00 and 6104 53 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 110 per piece, whichever is higher" shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 59, the entry "12.5% or Rs. 110 per piece, whichever is higher" shall be substituted;

(xxii) in tariff item 6104 61 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxiii) in tariff items 6104 62 00 and 6104 63 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 98 per piece, whichever is higher" shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 69, the entry "12.5%" shall be substituted;

(xxv) for the entry in column (4) occurring against all the tariff items of sub-headings 6105 10 and 6105 20, the entry "12.5% or Rs. 83 per piece, whichever is higher" shall be substituted;

(xxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6105 90, the entry "12.5% or Rs. 90 per piece, whichever is higher" shall be substituted;

(xxvii) in tariff item 6106 10 00, for the entry in column (4), the entry "12.5% or Rs. 90 per piece, whichever is higher" shall be substituted;

(xxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6106 20, the entry "12.5% or Rs. 25 per piece, whichever is higher" shall be substituted;

(xxix) for the entry in column (4) occurring against all the tariff items of sub-heading 6106 90, the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;

(xxx) in tariff item 6107 11 00, for the entry in column (4), the entry "12.5% or Rs. 24 per piece, whichever is higher" shall be substituted;

(xxxi) for the entry in column (4) occurring against all the tariff items of sub-heading 6107 12, the entry "12.5% or Rs. 30 per piece, whichever is higher" shall be substituted;

(xxxii) for the entry in column (4) occurring against all the tariff items of sub-heading 6107 19, the entry "12.5%" shall be substituted;

(xxxiii) in tariff item 6107 21 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxxiv) for the entry in column (4) occurring against all the tariff items of sub-headings 6107 22, 6107 29, 6107 91, 6107 92 and 6107 99, the entry "12.5%" shall be substituted;

(xxxv) for the entry in column (4) occurring against all the tariff items of sub-headings 6108 11 and 6108 19, the entry "12.5%" shall be substituted;

(xxxvi) in tariff item 6108 21 00, for the entry in column (4), the entry "12.5% or Rs. 25 per piece, whichever is higher" shall be substituted;

(xxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 22, the entry "12.5% or Rs. 25 per piece, whichever is higher" shall be substituted;

(xxxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 29, the entry "12.5%" shall be substituted;

(xxxix) in tariff item 6108 31 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xl) for the entry in column (4) occurring against all the tariff items of sub-headings 6108 32 and 6108 39, the entry "12.5%" shall be substituted;

(xli) in tariff item 6108 91 00, for the entry in column (4), the entry "12.5% or Rs. 65 per piece, whichever is higher" shall be substituted;

(xlii) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 92, the entry "12.5% or Rs. 60 per piece, whichever is higher" shall be substituted;

(xliii) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 99, the entry "12.5%" shall be substituted;

(xliv) in tariff item 6109 10 00, for the entry in column (4), the entry "12.5% or Rs. 45 per piece, whichever is higher" shall be substituted;

(xlv) for the entry in column (4) occurring against all the tariff items of sub-heading 6109 90, the entry "12.5% or Rs. 50 per piece, whichever is higher" shall be substituted;

(xlii) for the entry in column (4) occurring against all the tariff items of sub-heading 6110 11, the entry "12.5% or Rs. 275 per piece, whichever is higher" shall be substituted;

(xlvii) in tariff items 6110 12 00 and 6110 19 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 275 per piece, whichever is higher" shall be substituted;

(xlviii) in tariff item 6110 20 00, for the entry in column (4), the entry "12.5% or Rs. 85 per piece, whichever is higher" shall be substituted;

(xlix) for the entry in column (4) occurring against all the tariff items of sub-heading 6110 30, the entry "12.5% or Rs. 110 per piece, whichever is higher" shall be substituted;

(l) in tariff item 6110 90 00, for the entry in column (4), the entry "12.5% or Rs. 105 per piece, whichever is higher" shall be substituted;

(li) for the entry in column (4) occurring against all the tariff items of headings 6111 and 6112, the entry "12.5%" shall be substituted;

(lii) in tariff item 6113 00 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(liii) for the entry in column (4) occurring against all the tariff items of headings 6114, 6115, 6116 and 6117, the entry "12.5%" shall be substituted;

(39) in Chapter 62,—

(i) in tariff item 6201 11 00, for the entry in column (4), the entry "12.5% or Rs. 385 per piece, whichever is higher" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 12, the entry "12.5% or Rs. 385 per piece, whichever is higher" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 13, the entry "12.5% or Rs. 320 per piece, whichever is higher" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 19, the entry "12.5%" shall be substituted;

(v) in tariff item 6201 91 00, for the entry in column (4), the entry "12.5% or Rs. 220 per piece, whichever is higher" shall be substituted;

(vi) in tariff item 6201 92 00, for the entry in column (4), the entry "12.5% or Rs. 210 per piece, whichever is higher" shall be substituted;

(vii) in tariff item 6201 93 00, for the entry in column (4), the entry "12.5% or Rs. 180 per piece, whichever is higher" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 99, the entry "12.5%" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 11, the entry "12.5% or Rs. 385 per piece, whichever is higher" shall be substituted;

(x) in tariff item 6202 12 00, for the entry in column (4), the entry "12.5% or Rs. 210 per piece, whichever is higher" shall be substituted;

(xi) in tariff item 6202 13 00, for the entry in column (4), the entry "12.5% or Rs. 385 per piece, whichever is higher" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 19, the entry "12.5%" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 91, the entry "12.5% or Rs. 220 per piece, whichever is higher" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 92, the entry "12.5% or Rs. 160 per piece, whichever is higher" shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 93, the entry "12.5% or Rs. 220 per piece, whichever is higher" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 99, the entry "12.5%" shall be substituted;

(xvii) in tariff item 6203 11 00, for the entry in column (4), the entry "12.5% or Rs. 1100 per piece, whichever is higher" shall be substituted;

(xviii) in tariff item 6203 12 00, for the entry in column (4), the entry "12.5% or Rs. 720 per piece, whichever is higher" shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of sub-heading 6203 19, the entry "12.5% or Rs. 1,110 per piece, whichever is higher" shall be substituted;

(xx) in tariff items 6203 21 00, 6203 22 00, 6203 23 00 and 6203 29 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 145 per piece, whichever is higher" shall be substituted;

(xxi) in tariff item 6203 31 00, for the entry in column (4), the entry "12.5% or Rs. 815 per piece, whichever is higher" shall be substituted;

(xxii) in tariff item 6203 32 00, for the entry in column (4), the entry "12.5% or Rs. 440 per piece, whichever is higher" shall be substituted;

(xxiii) in tariff item 6203 33 00, for the entry in column (4), the entry "12.5% or Rs. 320 per piece, whichever is higher" shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6203 39, the entry "12.5% or Rs. 755 per piece, whichever is higher" shall be substituted;

(xxv) in tariff item 6203 41 00, for the entry in column (4), the entry "12.5% or Rs. 285 per piece, whichever is higher" shall be substituted;

(xxvi) in tariff item 6203 42 00, for the entry in column (4), the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;

(xxvii) in tariff item 6203 43 00, for the entry in column (4), the entry "12.5% or Rs. 110 per piece, whichever is higher" shall be substituted;

(xxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6203 49, the entry "12.5% or Rs. 110 per piece, whichever is higher" shall be substituted;

(xxix) in tariff item 6204 11 00, for the entry in column (4), the entry "12.5% or Rs. 550 per piece, whichever is higher" shall be substituted;

(xxx) in tariff item 6204 12 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxxi) in tariff item 6204 13 00, for the entry in column (4), the entry "12.5% or Rs. 550 per piece, whichever is higher" shall be substituted;

(xxxii) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 19, the entry "12.5% or Rs. 500 per piece, whichever is higher" shall be substituted;



(xxxi) in tariff item 6204 21 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 22, the entry "12.5%" shall be substituted;

(xxv) in tariff item 6204 23 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 29, the entry "12.5%" shall be substituted;

(xxxvii) in tariff item 6204 31 00, for the entry in column (4), the entry "12.5% or Rs. 370 per piece, whichever is higher" shall be substituted;

(xxxviii) in tariff item 6204 32 00, for the entry in column (4), the entry "12.5% or Rs. 650 per piece, whichever is higher" shall be substituted;

(xxxix) in tariff item 6204 33 00, for the entry in column (4), the entry "12.5% or Rs. 390 per piece, whichever is higher" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 39, the entry "12.5% or Rs. 350 per piece, whichever is higher" shall be substituted;

(xli) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 41, the entry "12.5% or Rs. 145 per piece, whichever is higher" shall be substituted;

(xlii) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 42, the entry "12.5% or Rs. 116 per piece, whichever is higher" shall be substituted;

(xliii) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 43, the entry "12.5% or Rs. 145 per piece, whichever is higher" shall be substituted;

(xliv) in tariff item 6204 44 00, for the entry in column (4), the entry "12.5% or Rs. 145 per piece, whichever is higher" shall be substituted;

(xlv) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 49, the entry "12.5% or Rs. 145 per piece, whichever is higher" shall be substituted;

(xli) in tariff item 6204 51 00, for the entry in column (4), the entry "12.5% or Rs. 485 per piece, whichever is higher" shall be substituted;

(xlvii) in tariff items 6204 52 00 and 6204 53 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xlviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 59, the entry "12.5%" shall be substituted;

(xlix) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 61, the entry "12.5% or Rs. 285 per piece, whichever is higher" shall be substituted;

(i) in tariff item 6204 62 00, for the entry in column (4), the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;

(ii) in tariff item 6204 63 00, for the entry in column (4), the entry "12.5%" shall be substituted;



- (lii) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 69, the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;
- (liii) in tariff item 6205 10 00, for the entry in column (4), the entry "12.5% or Rs. 200 per piece, whichever is higher" shall be substituted;
- (liv) in tariff item 6205 20 00, for the entry in column (4), the entry "12.5% or Rs. 85 per piece, whichever is higher" shall be substituted;
- (lv) in tariff item 6205 30 00, for the entry in column (4), the entry "12.5% or Rs. 120 per piece, whichever is higher" shall be substituted;
- (lvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6205 90, the entry "12.5% or Rs. 95 per piece, whichever is higher" shall be substituted;
- (lvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6206 10, the entry "12.5%" shall be substituted;
- (lviii) in tariff item 6206 20 00, for the entry in column (4), the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;
- (lix) in tariff item 6206 30 00, for the entry in column (4), the entry "12.5% or Rs. 95 per piece, whichever is higher" shall be substituted;
- (lx) in tariff item 6206 40 00, for the entry in column (4), the entry "12.5% or Rs. 120 per piece, whichever is higher" shall be substituted;
- (lxi) in tariff item 6206 90 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (lxii) in tariff item 6207 11 00, for the entry in column (4), the entry "12.5% or Rs. 28 per piece, whichever is higher" shall be substituted;
- (lxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 6207 19, the entry "12.5% or Rs. 30 per piece, whichever is higher" shall be substituted;
- (lxiv) in tariff items 6207 21 00, 6207 22 00 and 6207 29 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;
- (lxv) for the entry in column (4) occurring against all the tariff items of sub-heading 6207 91, the entry "12.5%" shall be substituted;
- (lxvi) in tariff item 6207 92 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (lxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6207 99, the entry "12.5% or Rs. 70 per piece, whichever is higher" shall be substituted;
- (lxviii) in tariff item 6208 11 00, for the entry in column (4), the entry "12.5% or Rs. 80 per piece, whichever is higher" shall be substituted;
- (lxix) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 19, the entry "12.5% or Rs. 60 per piece, whichever is higher" shall be substituted;
- (lxx) in tariff items 6208 21 00 and 6208 22 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(lxxi) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 29, the entry "12.5%" shall be substituted;

(lxxii) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 91, the entry "12.5% or Rs. 95 per piece, whichever is higher" shall be substituted;

(lxxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 92, the entry "12.5% or Rs. 65 per piece, whichever is higher" shall be substituted;

(lxxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 99, the entry "12.5%" shall be substituted;

(lxxv) for the entry in column (4) occurring against all the tariff items of heading 6209, the entry "12.5%" shall be substituted;

(lxxvi) in tariff item 6210 10 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(lxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 20, the entry "12.5% or Rs. 365 per piece, whichever is higher" shall be substituted;

(lxxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 30, the entry "12.5% or Rs. 305 per piece, whichever is higher" shall be substituted;

(lxxix) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 40, the entry "12.5% or Rs. 65 per piece, whichever is higher" shall be substituted;

(lxxx) in tariff item 6210 50 00, for the entry in column (4), the entry "12.5% or Rs. 65 per piece, whichever is higher" shall be substituted;

(lxxxi) in tariff items 6211 11 00, 6211 12 00, 6211 20 00 and 6211 31 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(lxxxii) in tariff items 6211 32 00 and 6211 33 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;

(lxxxiii) in tariff items 6211 39 00 and 6211 41 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(lxxxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6211 42, the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;

(lxxxv) in tariff item 6211 43 00, for the entry in column (4), the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;

(lxxxvi) in tariff item 6211 49 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(lxxxvii) for the entry in column (4) occurring against all the tariff items of heading 6212, the entry "12.5% or Rs. 30 per piece, whichever is higher" shall be substituted;

(lxxxviii) for the entry in column (4) occurring against all the tariff items of heading 6213, the entry "12.5%" shall be substituted;

(lxxxix) for the entry in column (4) occurring against all the tariff items of sub-heading 6214 10, the entry "12.5% or Rs. 390 per piece, whichever is higher" shall be substituted;

(xc) for the entry in column (4) occurring against all the tariff items of sub-heading 6214 20, the entry "12.5% or Rs. 180 per piece, whichever is higher" shall be substituted;

(xci) in tariff items 6214 30 00 and 6214 40 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xcii) for the entry in column (4) occurring against all the tariff items of sub-heading 6214 90, the entry "12.5% or Rs. 75 per piece, whichever is higher" shall be substituted;

(xciii) for the entry in column (4) occurring against all the tariff items of heading 6215, the entry "12.5% or Rs. 55 per piece, whichever is higher" shall be substituted;

(xciv) for the entry in column (4) occurring against all the tariff items of headings 6216 and 6217, the entry "12.5%" shall be substituted;

(40) in Chapter 63,—

(i) for the entry in column (4) occurring against all the tariff items (except tariff items 6301 20 00, 6302 21 00 and 6302 31 00), the entry "12.5%" shall be substituted;

(ii) in tariff item 6301 20 00, for the entry in column (4), the entry "12.5% or Rs. 275 per piece, whichever is higher" shall be substituted;

(iii) in tariff item 6302 21 00, for the entry in column (4), the entry "12.5% or Rs. 108 per kg., whichever is higher" shall be substituted;

(iv) in tariff item 6302 31 00, for the entry in column (4), the entry "12.5% or Rs. 96 per kg., whichever is higher" shall be substituted;

(41) in Chapter 64, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(42) in Chapter 65, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(43) in Chapter 66, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(44) in Chapter 67, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(45) in Chapter 68, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(46) in Chapter 69, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(47) in Chapter 70, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(48) in Chapter 71, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(49) in Chapter 73, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(50) in Chapter 74, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(51) in Chapter 75, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(52) in Chapter 76, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(53) in Chapter 78, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(54) in Chapter 79, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(55) in Chapter 80, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(56) in Chapter 81, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(57) in Chapter 82, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(58) in Chapter 83, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(59) in Chapter 84, for the entry in column (4) occurring against all the tariff items (except tariff items 8407 21 00, 8456 91 00, 8469 11 00, 8470 10 00, 8470 21 00, 8470 29 00, 8470 30 00, 8470 40 10, 8470 40 20, 8470 50 10, 8470 50 20, 8470 90 10, 8470 90 20, 8471 10 00, 8471 30 10, 8471 30 90, 8471 41 10, 8471 41 20, 8471 41 90, 8471 49 00, 8471 50 00, 8471 60 10, 8471 60 21, 8471 60 22, 8471 60 23, 8471 60 24, 8471 60 25, 8471 60 26, 8471 60 27, 8471 60 29, 8471 60 30, 8471 60 40, 8471 60 50, 8471 60 60, 8471 60 90, 8471 70 10, 8471 70 20, 8471 70 30, 8471 70 40, 8471 70 50, 8471 70 60, 8471 70 70, 8471 70 90, 8471 80 00, 8471 90 00, 8473 21 00, 8473 29 00, 8473 30 10, 8473 30 20, 8473 30 30, 8473 30 40, 8473 30 50, 8473 30 60, 8473 30 91, 8473 30 92, 8473 30 99 and 8473 50 00), the entry "12.5%" shall be substituted;

(60) in Chapter 85,—

(i) for the entry in column (4) occurring against all the tariff items of headings 8501, 8502, 8503, 8504, 8505, 8506, 8507, 8509, 8510, 8511, 8512, 8513, 8514, 8515, 8516, 8518 and 8519, the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 8520 (except tariff item 8520 20 00), the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 8521 and 8522, the entry "12.5%" shall be substituted;

(iv) in tariff item 8523 30 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of heading 8524 (except all the tariff items of sub-headings 8524 31, 8524 40 and 8524 91), the entry "12.5%" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of heading 8525 (except all the tariff items of sub-heading 8525 20), the entry "12.5%" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of headings 8526, 8527, 8528, 8529 and 8530, the entry "12.5%" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of heading 8531 (except tariff item 8531 20 00), the entry "12.5%" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of headings 8535, 8536, 8537, 8538, 8539 and 8540 (except tariff item 8540 40 00), the entry "12.5%" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of heading 8543 (except tariff items 8543 11 00 and 8543 81 00), the entry "12.5%" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of heading 8544 (except tariff items 8544 70 10 and 8544 70 90), the entry "12.5%" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of headings 8545, 8546, 8547 and 8548, the entry "12.5%" shall be substituted;

(61) in Chapter 86, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(62) In Chapter 87,—

(i) for the entry in column (4) occurring against all the tariff items of headings 8701 and 8702, the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 8704, 8705, 8706, 8707, 8708 and 8709, the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 8712, 8713, 8714, 8715 and 8716, the entry "12.5%" shall be substituted;

(63) in Chapter 88, for the entry in column (4) occurring against all the tariff items (except tariff items 8802 20 00, 8802 30 00, 8802 40 00, 8803 10 00, 8803 20 00 and 8803 30 00), the entry "12.5%" shall be substituted;

(64) in Chapter 89, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(65) in Chapter 90,—

(i) for the entry in column (4) occurring against all the tariff items of headings 9001, 9002, 9003, 9004, 9005, 9006, 9007 and 9008, the entry "12.5%" shall be substituted;

(ii) in tariff items 9009 12 00, 9009 22 00 and 9009 30 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 9010 (except tariff items 9010 41 00, 9010 42 00 and 9010 49 00), the entry "12.5%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of headings 9011 and 9012, the entry "12.5%" shall be substituted;



- (v) for the entry in column (4) occurring against all the tariff items of heading 9013 (except tariff items 9013 80 10 and 9013 90 10), the entry "12.5%" shall be substituted;
- (vi) for the entry in column (4) occurring against all the tariff items of headings 9014, 9015, 9016, 9017, 9018 and 9019, the entry "12.5%" shall be substituted;
- (vii) in tariff item 9020 00 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (viii) for the entry in column (4) occurring against all the tariff items of headings 9021, 9022, 9023, 9024 and 9025, the entry "12.5%" shall be substituted;
- (ix) in tariff items 9027 10 00, 9027 40 00, 9027 90 10, 9027 90 20 and 9027 90 90, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;
- (x) for the entry in column (4) occurring against all the tariff items of headings 9028 and 9029, the entry "12.5%" shall be substituted;
- (xi) for the entry in column (4) occurring against all the tariff items of heading 9030 (except tariff items 9030 40 00 and 9030 82 00), the entry "12.5%" shall be substituted;
- (xii) for the entry in column (4) occurring against all the tariff items of heading 9031 (except tariff item 9031 41 00), the entry "12.5%" shall be substituted;
- (xiii) for the entry in column (4) occurring against all the tariff items of heading 9032, the entry "12.5%" shall be substituted;
- (xiv) in tariff item 9033 00 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (66) in Chapter 91, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;
- (67) in Chapter 92, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;
- (68) in Chapter 93, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;
- (69) in Chapter 94, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;
- (70) in Chapter 95, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;
- (71) in Chapter 96, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;
- (72) in Chapter 97, for the entry in column (4) occurring against all the tariff items (except tariff items 9704 00 10, 9704 00 20 and 9704 00 90), the entry "12.5%" shall be substituted;
- (73) in Chapter 98, for the entry in column (4) occurring against all the tariff items (except tariff item 9803 00 00), the entry "12.5%" shall be substituted.



## THE FOURTH SCHEDULE

[See section 63 (b)]

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

In the First Schedule to the Customs Tariff Act,—

(1) in Chapter 1, in heading 0105, for tariff items 0105 92 00 and 0105 93 00 and the entries relating thereto, the following entries shall be substituted, namely:—

"0105 94 00 — Fowls of the species *Gallus domesticus* u 30% -";

(2) in Chapter 2,—

(i) in heading 0208, tariff item 0208 20 00 and the entries relating thereto shall be omitted;

(ii) in heading 0210, in the entry in column (2) appearing after tariff item 0210 20 00, for the words "meat and meat offal", the words "meat or meat offal" shall be substituted;

(3) in Chapter 3,—

(i) in heading 0301, after tariff item 0301 93 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—

"0301 94 00 — Bluefin tunas (*Thunnus thynnus*) kg. 30% -  
0301 95 00 — Southern bluefin tunas kg. 30% -";  
(*Thunnus maccoyii*)

(ii) in heading 0302, after tariff item 0302 66 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—

"0302 67 00 — Swordfish (*Xiphias gladius*) kg. 30% -  
0302 68 00 — Toothfish (*Dissostichus spp.*) kg. 30% -";

(iii) in heading 0303, for tariff items 0303 50 00 and 0303 60 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"- Herrings (*Clupea harengus*,  
*Clupea pallasii*) and cod  
(*Gadus morhua*, *Gadus ogac*,  
*Gadus macrocephalus*),  
excluding livers and roes:

0303 51 00 — Herrings (*Clupea harengus*,  
*Clupea pallasii*) kg. 30% -

0303 52 00 — Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)  
Swordfish (*Xiphias gladius*) and  
toothfish (*Dissostichus spp.*),  
excluding livers and roes:

0303 61 00 — Swordfish (*Xiphias gladius*) kg. 30% -

0303 62 00 — Toothfish (*Dissostichus spp.*) kg. 30% -";

(iv) in heading 0304, for tariff item 0304 10 00, sub-heading 0304 20, tariff items 0304 20 10 to 0304 90 00 and the entries relating thereto, the following sub-heading and tariff items and entries shall be substituted, namely:—

"- Fresh or chilled:

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0304 11 00	-- Swordfish ( <i>Xiphias gladius</i> )	kg.	30%	-
0304 12 00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg.	30%	-
0304 19 00	-- Other	kg.	30%	-
	- Frozen fillets:			
0304 21 00	-- Swordfish ( <i>Xiphias gladius</i> )	kg.	30%	-
0304 22 00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg.	30%	-
0304 29	-- Other:			
0304 29 10	-- Hilsa	kg.	30%	-
0304 29 20	-- Shark	kg.	30%	-
0304 29 30	-- Seer	kg.	30%	-
0304 29 40	-- Tuna	kg.	30%	-
0304 29 50	-- Cuttlefish	kg.	30%	-
0304 29 90	-- Other	kg.	30%	-
	- Other:			
0304 91 00	-- Swordfish ( <i>Xiphias gladius</i> )	kg.	30%	-
0304 92 00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg.	30%	-
0304 99 00	-- Other	kg.	30%	-";

(4) in Chapter 4,—

(i) in Sub-heading Note 1, for the letters "i.e.", the words "that is" shall be substituted;

(ii) in tariff item 0406 40 00, for the entry in column (2), the following entry shall be substituted, namely:—

"- Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*";

(5) in Chapter 5,—

(i) tariff item 0503 00 00 and the entries relating thereto shall be omitted;

(ii) heading 0509, sub-heading 0509 00, tariff items 0509 00 10 and 0509 00 90 and the entries relating thereto shall be omitted;

(6) in Chapter 6, in heading 0603, for tariff item 0603 10 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"- Fresh:

0603 11 00	-- Roses	kg.	60%	-
0603 12 00	-- Carnations	kg.	60%	-
0603 13 00	-- Orchids	kg.	60%	-
0603 14 00	-- Chrysanthemums	kg.	60%	-
0603 19 00	-- Other	kg.	60%	-";

(7) in Chapter 7,—

(i) in heading 0709, tariff items 0709 10 00 and 0709 52 00 and the entries relating thereto shall be omitted;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(ii) in heading 0711, tariff item 0711 30 00 and the entries relating thereto shall be omitted;

(8) in Chapter 8,—

(i) in Note 3, in clauses (a) and (b), for the letters "e.g." wherever they occur, the words "for example" shall be substituted;

(ii) in heading 0802, after tariff item 0802 50 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

"0802 60 00	Macadamia nuts	kg.	30%	20%";
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(iii) in heading 0805, in tariff item 0805 40 00, for the entry in column (2), the entry "Grapefruit, including pomelos" shall be substituted;

(iv) in heading 0810, tariff item 0810 30 00 and the entries relating thereto shall be omitted;

(9) in Chapter 9,—

(i) in heading 0906, for sub-heading 0906 10, tariff items 0906 10 10 to 0906 10 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—

"- Neither crushed nor ground :

0906 11	— Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)			
0906 11 10	— Cinnamon bark	kg.	30%	22.5%
0906 11 20	— Cinnamon tree flowers	kg.	30%	22.5%
0906 11 90	— Other	kg.	30%	22.5%
0906 19	- Other:			
0906 19 10	— cassia	kg.	30%	22.5%
0906 19 90	— other	kg.	30%	22.5%";

(ii) in heading 0910, sub-heading 0910 40, tariff items 0910 40 10 to 0910 50 00 and the entries relating thereto shall be omitted;

(10) in Chapter 10, in Note 1, for the brackets and letters "(a)" and "(b)" wherever they occur, the brackets and letters "(A)" and "(B)" shall respectively be substituted;

(11) in Chapter 11, in heading 1102, tariff item 1102 30 00 and the entries relating thereto shall be omitted;

(12) in Chapter 12,—

(i) in heading 1207,—

(a) sub-heading 1207 10, tariff items 1207 10 10 and 1207 10 90 and the entries relating thereto shall be omitted;

(b) sub-heading 1207 30, tariff items 1207 30 10 and 1207 30 90 and the entries relating thereto shall be omitted;

(c) sub-heading 1207 60, tariff items 1207 60 10 and 1207 60 90 and the entries relating thereto shall be omitted;

(ii) in heading 1209, tariff item 1209 26 00 and the entries relating thereto shall be omitted;

(iii) in heading 1211, tariff item 1211 10 00 and the entries relating thereto shall be omitted;

(iv) in heading 1212,—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	(a) sub-heading 1212 10, tariff items 1212 10 10 and 1212 10 90 and the entries relating thereto shall be omitted;			
	(b) sub-heading 1212 30, tariff items 1212 30 10 and 1212 30 90 and the entries relating thereto shall be omitted;			
	(13) in Chapter 13,—			
	(i) in heading 1301,—			
	(a) sub-heading 1301 10, tariff items 1301 10 10 to 1301 10 90 and the entries relating thereto shall be omitted;			
	(b) after tariff item 1301 90 49 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—			
	" — Other:			
1301 90 99	— Other	kg.	30%	—
	(ii) in heading 1302, tariff item 1302 14 00 and the entries relating thereto shall be omitted;			
	(14) in Chapter 14,—			
	(i) for Notes 3 and 4, the following Note shall be substituted, namely:—			
	"3. Heading 1404 does not apply to wood wool (heading 4405) and prepared knots or tufts for broom or brush making (heading 9603).";			
	(ii) tariff item 1402 00 00 and the entries relating thereto shall be omitted;			
	(iii) heading 1403, sub-heading 1403 00, tariff items 1403 00 10 and 1403 00 90 and the entries relating thereto shall be omitted;			
	(iv) in heading 1404, sub-heading 1404 10, tariff items 1404 10 11 to 1404 10 90 and the entries relating thereto shall be omitted;			
	(15) in Chapter 15, in heading 1515, tariff item 1515 40 00 and the entries relating thereto shall be omitted;			
	(16) in Chapter 19, in Note 3, for the word "coated", the words "completely coated" shall be substituted;			
	(17) in Chapter 20,—			
	(i) in Note 1,—			
	(a) for clause (b), the word "or" occurring at the end shall be omitted;			
	(b) for clause (c), the following clauses shall be substituted, namely:—			
	"(c) bakers' wares and other products of heading 1905; or			
	(d) homogenized composite food preparations of heading 2104.";			
	(ii) in heading 2005, for tariff item 2005 90 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—			
	" — Other vegetables and mixtures of vegetables:			
2005 91 00	— Bamboo shoots	kg.	30%	—
2005 99 00	— Other	kg.	30%	—
	(iii) in heading 2009, after tariff item 2009 19 00, for the entry in column (2), the following entry shall be substituted, namely:—			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

" - Grapefruit (including pomelo) juice: ";

(18) in Chapter 22,—

(i) in Note 1, in clause (c), for the word and figures " heading 2851" the word and figures "heading 2853" shall be substituted;

(ii) in heading 2208, for sub-heading 2208 40, tariff items 2208 40 11 and 2208 40 12 and the entries relating thereto, the following sub-heading, tariff items and entries relating thereto shall be substituted, namely:—

"2208 40	- Rum and other spirits obtained by distilling fermented sugarcane products:			
	- In containers holding 2 l or less:			
2208 40 11	— Rum	l	182%	-
2208 40 12	— Other	l	182%	-
	— Other:			
2208 40 91	— Rum	l	182%	-
2208 40 92	— Other	l	182%	-";

(19) in Chapter 23,—

(i) in heading 2302, sub-heading 2302 20, tariff items 2302 20 10 to 2302 20 90 and the entries relating thereto shall be omitted;

(ii) in heading 2306, tariff item 2306 70 00 and the entries relating thereto shall be omitted;

(20) in Chapter 25,—

(i) in heading 2506, for tariff item 2506 10 20, sub-heading 2506 21, tariff items 2506 21 10 to 2506 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"2506 10 20	— In powder	kg.	12.5%	-
2506 20	- Quartzite:			
2506 20 10	— in lumps	kg.	12.5%	-
2506 20 20	— In powder	kg.	12.5%	-
2506 20 90	— Other	kg.	12.5%	-";

(ii) in heading 2508, sub-heading 2508 20, tariff items 2508 20 10 and 2508 20 90 and the entries relating thereto shall be omitted;

(iii) for heading 2513, tariff items 2513 11 00 and 2513 19 00 and the entries relating thereto, the following heading, tariff item and entries shall be substituted, namely:—

"2513	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED			
2513 10 00	- Pumice stone	kg.	12.5%	-";

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(iv) in heading 2516, for tariff items 2516 12 00 to 2516 22 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—				
"2516 12 00	— Merely cut, by sawing, or otherwise into blocks or slabs of a rectangular (including square) shape	kg.	12.5%	-
2516 20 00	— Sandstone	kg.	12.5%	—";
(v) in heading 2524, for sub-heading 2524 00, tariff items 2524 00 11 to 2524 00 99 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—				
"2524 10 10	— Crocidolite	kg.	12.5%	-
2524 90	— Other:			
	— In rock form:			
2524 90 11	— Chrysotile	kg.	12.5%	-
2524 90 12	— Amphibole	kg.	12.5%	-
2524 90 13	— Crysolite	kg.	12.5%	-
2524 90 14	— Amosite	kg.	12.5%	-
2524 90 19	— Other	kg.	12.5%	-
	— Fibre raw, beaten or washed or graded to length:			
2524 90 21	— Chrysotile	kg.	12.5%	-
2524 90 22	— Amphibole	kg.	12.5%	-
2524 90 23	— Crysolite	kg.	12.5%	-
2524 90 24	— Amosite	kg.	12.5%	-
2524 90 29	— Other	kg.	12.5%	-
	— Flakes or powder:			
2524 90 31	— Chrysotile	kg.	12.5%	-
2524 90 32	— Amphibole	kg.	12.5%	-
2524 90 33	— Crysolite	kg.	12.5%	-
2524 90 34	— Amosite	kg.	12.5%	-
2524 90 39	— Other	kg.	12.5%	-
	— Other:			
2524 90 91	— Waste	kg.	12.5%	-
2524 90 99	— Other	kg.	12.5%	—";

(vi) in heading 2529,—

(a) in the entry in column (2), for the word "FELSPAR", the word "FELDSPAR" shall be substituted;



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(b) in sub-heading 2529 10, in the entry in column (2), for the word "Felspar", the word "Feldspar" shall be substituted;

(21) in Chapter 26,—

(i) in Note 3, for the word "ash" wherever it occurs, the words "slag, ash" shall be substituted;

(ii) in Sub-heading Note 2, for the word "Ash", the words "Slag, ash" shall be substituted;

(iii) in heading 2620, in the entry in column (2), for the word "ASH", the words "SLAG, ASH" shall be substituted;

(22) in Chapter 27,—

(i) for Sub-heading Note 3, the following Sub-heading Note shall be substituted, namely:—

"3. For the purposes of tariff items 2707 10 00, 2707 20 00, 2707 30 00 and 2707 40 00, the terms "benzol (benzene)", "toluol (toluene)", "xylo(xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively."

(ii) in heading 2707, tariff item 2707 60 00 and the entries relating thereto shall be omitted;

(23) in Section VI, in Note 1,—

(i) in paragraph (a), for the brackets and letter "(a)", the brackets and letter "(A)" shall be substituted;

(ii) for paragraph (b), the following paragraph shall be substituted, namely:—

"(B) Subject to paragraph (A) above, goods answering to a description in heading 2843, 2846 or 2852 are to be classified in those headings and in no other heading of this Section."

(24) in Chapter 28,—

(i) in Note 2,—

(a) for the words, brackets and figures "inorganic bases (heading 2838), organic products included in headings 2843 to 2846", the words, brackets and figures "inorganic bases (heading 2842), organic products included in heading 2843 to 2846 and 2852" shall be substituted;

(b) in clause (e), for the word and figures "heading 2851", the word and figures "heading 2853" shall be substituted;

(ii) in heading 2811, tariff item 2811 23 00 and the entries relating thereto shall be omitted;

(iii) in heading 2824, tariff item 2824 20 00 and the entries relating thereto shall be omitted;

(iv) in heading 2826,—

(a) sub-heading 2826 11, tariff items 2826 11 10 and 2826 11 20 and the entries relating thereto shall be omitted;

(b) sub-heading 2826 20, tariff items 2826 20 10 and 2826 20 20 and the entries relating thereto shall be omitted;

(v) in heading 2827, tariff items 2827 33 00, 2827 34 00 and 2827 36 00 and the entries relating thereto shall be omitted;

(vi) in heading 2830, tariff items 2830 20 00 and 2830 30 00 and the entries relating thereto shall be omitted;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	(vii) in heading 2833,—			
	(a) tariff item 2833 23 00 and the entries relating thereto shall be omitted;			
	(b) sub-heading 2833 26, tariff items 2833 26 10 and 2833 26 90 and the entries relating thereto shall be omitted;			
	(viii) in heading 2835, tariff items 2835 23 00 and the entries relating thereto shall be omitted;			
	(ix) in heading 2836, tariff items 2836 10 00 and 2836 70 00 and the entries relating thereto shall be omitted;			
	(x) heading 2838, sub-heading 2838 00, tariff items 2838 00 10 to 2838 00 30 and the entries relating thereto shall be omitted;			
	(xi) in heading 2839, tariff item 2839 20 00 and the entries relating thereto shall be omitted;			
	(xii) in heading 2841, sub-heading 2841 10, tariff items 2841 10 10, 2841 10 90, sub-heading 2841 20, tariff items 2841 20 10 and 2841 20 20 and the entries relating thereto shall be omitted;			
	(xiii) for heading 2851, sub-heading 2851 00, tariff items 2851 00 10 to 2851 00 90 and the entries relating thereto, the following heading, sub-heading and tariff items and the entries shall be substituted, namely:—			
"2852 00 00	COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, EXCLUDING AMALGAMS	kg.	12.5%	-
2853	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS			
2853 00	<i>Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals:</i>			
2853 00 10	— Distilled or conductivity water and water of similar purity	kg.	12.5%	-
2853 00 20	— Liquid air, whether or not any fraction of rare gases has been removed	kg.	12.5%	-
2853 00 30	— Compressed air	kg.	12.5%	-
2853 00 40	— Amalgams, other than of precious metals	kg.	12.5%	-
	— <i>Other:</i>			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
2853 00 91	— Cyanogen Chloride [(CN) Cl]	kg.	12.5%	-
2853 00 99	— Other	kg.	12.5%	-";

(25) in Chapter 29,—

(i) in Note 5,—

(a) for brackets and letters "(a)", "(b)", "(c)", "(d)" and "(e)", the brackets and letters "(A)", "(B)", "(C)", "(D)" and "(E)" shall respectively be substituted;

(b) in paragraph (C), so re-numbered,

(A) for the brackets and letters "(A)" and "(B)", the brackets and figures "(1)" and "(2)" shall respectively be substituted;

(B) after sub-paragraph (2) so re-numbered, the following sub-paragraph shall be inserted, namely:—

"(3) co-ordination compounds, other than products classifiable in Sub-Chapter XI or heading 2941, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.";

(ii) in Note 6, the word ", mercury" shall be omitted;

(iii) for Sub-heading Note, the following Sub-heading Notes shall be substituted, namely:—

#### "SUB-HEADING NOTES

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specially covered by any other sub-heading and that there is no residual sub-heading named "other" in the series of sub-headings concerned.

2. Note 3 to this Chapter shall not be applicable to the sub-headings of this Chapter.";

(iv) in heading 2903,—

(a) in tariff item 2903 15 00, for the entry in column (2), the following entry shall be substituted namely:—

"— Ethylene dichloride (ISO) (1,2-dichloroethane)";

(b) for sub-heading 2903 30, tariff items 2903 30 11 to 2903 30 30 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

" - *Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:*

2903 31 00	— Ethylene dibromide (ISO) (1,2-dibromoethane)	kg.	12.5%	-
2903 39	— <i>Other:</i> — <i>Fluorinated derivatives:</i>			
2903 39 11	— 1-Propene, 1,1,3,3,3 Pentafluoro-2-(trifluoromethyl) (PFIB)	kg.	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
2903 39 19	— Other	kg.	12.5%	-
2903 39 20	— Brominated derivative	kg.	12.5%	-
2903 39 30	— Iodinated derivatives	kg.	12.5%	-
2903 39 90	— other	kg.	12.5%	-";

(c) for tariff item 2903 51 00 and the entries relating thereto, the following tariff items shall be substituted, namely:—

"2903 51 00	— 1, 2, 3, 4, 5, 6-Hexachloro-cyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg.	12.5%	-
2903 52 00	— Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg.	12.5%	-";

(d) for sub-heading 2903 62, tariff items 2903 62 10 to 2903 62 29 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"2903 62	— Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2, 2-bis (p-chlorophenyl) ethane):			
2903 62 10	— Hexachlorobenzene (ISO)	kg.	12.5%	-
	— DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2, 2-bis(p-chlorophenyl)ethane):			
2903 62 21	— DDT – Technical 75 Wdp	kg.	12.5%	-
2903 62 29	— Other	kg.	12.5%	-";

(v) in heading 2905, tariff item 2905 15 00 and the entries relating thereto shall be omitted;

(vi) in heading 2906, tariff item 2906 14 00 and the entries relating thereto shall be omitted;

(vii) in heading 2907, tariff item 2907 14 00 and the entries relating thereto shall be omitted;

(viii) in heading 2908, for tariff item 2908 10 00, sub-heading 2908 20, tariff items 2908 20 10 to 2908 20 29, sub-heading 2908 90, tariff items 2908 90 10 to 2908 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"- Derivatives containing only halogen substituents and their salts:

2908 11 00	— Pentachlorophenol (ISO)	kg.	12.5%	-
2908 19 00	— Other	kg.	12.5%	-
	- Other:			
2908 91 00	— Dinoseb (ISO) and its salts	kg.	12.5%	-
2908 99	— Other:			
2908 99 10	— Para nitrophenol	kg.	12.5%	-
2908 99 20	— Musk xylol	kg.	12.5%	-
2908 99 90	— Other	kg.	12.5%	-";

(ix) in heading 2909, tariff item 2909 42 00 and the entries relating thereto shall be omitted;

(x) in heading 2910, after tariff item 2910 30 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
"2910 40 00	- Dieldrin (ISO, INN)	kg.	12.5%	-";
	(xi) in heading 2912, tariff item 2912 13 00 and the entries relating thereto shall be omitted;			
	(xii) in heading 2915,—			
	(a) tariff items 2915 22 00 and 2915 23 00 and the entries relating thereto shall be omitted;			
	(b) for tariff items 2915 34 00 and 2915 35 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—			
"2915 36 00	- Dinoseb (ISO) acetate	kg.	12.5%	-";
	(xiii) in heading 2916, after tariff item 2916 35 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—			
"2916 36 00	- Binapacryl (ISO)	kg.	12.5%	-";
	(xiv) in heading 2917, tariff item 2917 31 00 and the entries relating thereto shall be omitted;			
	(xv) in heading 2918,—			
	(a) after tariff item 2918 16 90 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—			
"2918 18 00	- Chlorobenzilate (ISO)	kg.	12.5%	-";
	(b) for tariff item 2918 90 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—			
	"- Other:			
2918 91 00	- 2, 4, 5-T (ISO) (2, 4, 5-trichlorophenoxyacetic acid), its salts and esters	kg.	12.5%	-
2918 99 00	- Other	kg.	12.5%	-";
	(xvi) for heading 2919, sub-heading 2919 00, tariff items 2919 00 10 to 2919 00 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—			
"2919	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
"2919 10 00	- Tris(2,3-dibromopropyl) phosphate	kg.	12.5%	-
2919 90	- Other:			
2919 90 10	— Glycerophosphoric acid	kg.	12.5%	-
2919 90 20	— Calcium glycerophosphate	kg.	12.5%	-
2919 90 30	— Iron glycerophosphate	kg.	12.5%	-
2919 90 40	— Sodium glycerophosphate	kg.	12.5%	-
2919 90 50	— Tricresyl phosphate	kg.	12.5%	-
2919 90 90	— Other	kg.	12.5%	-";
	(xvii) for heading 2920, tariff items 2920 10 10 and 2920 10 20 and the entries relating thereto, the following heading, sub-heading, tariff items and the entries shall be substituted, namely:—			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
"2920	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
	- <i>Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:</i>			
2920 11 00	- Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	kg.	12.5%	-
2920 19	- <i>Other:</i>			
2920 19 10	- Phosphorothioic acid, S[2-(diethyl amino) ethyl] O, O-Diethyl ester	kg.	12.5%	-
2920 19 20	- Thiophosphoric ester (phosphorothioates) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	12.5%	-
2920 19 90	- Other	kg.	12.5%	-";
(xviii) in heading 2921, tariff item 2921 12 00 and the entries relating thereto shall be omitted;				
(xix) in heading 2922, sub-heading 2922 22, tariff items 2922 22 10 to 2922 22 90 and the entries relating thereto shall be omitted;				
(xx) in heading 2924, after tariff item 2924 11 00 and the entries relating thereto, the following tariff item and the entries shall be inserted, namely:—				
"2924 12 00	- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg.	12.5%	-";
(xxi) in heading 2925, for sub-heading 2925 20, tariff items 2925 20 10 and 2925 20 90 and the entries relating thereto, the following sub-heading, tariff items and the entries shall be substituted, namely:—				
	- <i>Imines and their derivatives; salts thereof:</i>			
2925 21 00	- Chlordimeform (ISO)	kg.	12.5%	-
2925 29	- <i>Other:</i>			
2925 29 10	- Guanidine nitrate	kg.	12.5%	-
2925 29 90	- Other	kg.	12.5%	-";

(xxii) in heading 2930,—

(a) tariff item 2930 10 00 and the entries relating thereto shall be omitted;



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(b) after tariff item 2930 40 00 and the entries relating thereto, the following tariff item and the entries shall be inserted, namely:—				
"2930 50 00	- Captafol (ISO) and methamidophos (ISO)	kg.	12.5%	-";
(xxiii) in heading 2936, tariff item 2936 10 00 and the entries relating thereto shall be omitted;				
(xxiv) in heading 2939, for tariff item 2939 19 00, sub-heading 2939 21, tariff items 2939 21 10 to 2939 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—				
"2939 19 00	- Other	kg.	12.5%	-
2939 20	- <i>Alkaloid of cinchona and their derivatives; salts thereof:</i>			
2939 20 10	— Quinine alkaloids	kg.	12.5%	-
2939 20 20	— Quinine hydrochloride	kg.	12.5%	-
2939 20 30	— Quinine sulphate	kg.	12.5%	-
2939 20 40	— Chloroquine phosphate	kg.	12.5%	-
2939 20 50	— Benzeneacetic acid, alpha -hydroxy-alpha-phenyl, 1-azabicyclo [2. 2. 2.]oct-3-yl ester	kg.	12.5%	-
2939 20 90	— Other	kg.	12.5%	-";
(26) in Chapter 30,—				
(i) in Note 4,—				
(a) in clause (a), for the words "suture materials", the words "suture materials (including sterile absorbable surgical or dental yarns)" shall be substituted;				
(b) in clause (c), after the word " haemostatics", the following words shall be inserted, namely:—				
"sterile surgical or dental adhesion barriers, whether or not absorbable;"				
(c) after clause (j), the following clause shall be inserted, namely:—				
"(k) appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.";				
(ii) in heading 3001, sub-heading 3001 10, tariff items 3001 10 10 to 3001 10 99 and the entries relating thereto shall be omitted;				
(iii) in heading 3004, in tariff item 3004 32 00, in column (2), for the word "and", the word "or" shall be substituted;				
(iv) in heading 3006,—				
(a) for sub-heading 3006 10, tariff items 3006 10 10 and 3006 10 20 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—				
"3006 10	- <i>Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and</i>			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

	<i>sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:</i>			
3006 10 10	— Sterile, surgical catgut and similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for wound closure	kg.	12.5%	
3006 10 20	— Sterile laminaria and sterile laminaria tents, sterile absorbable surgical or dental haemostatics, sterile surgical or dental adhesion barriers, whether or not absorbable	kg.	12.5%	-";

(b) for tariff item 3006 80 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"- Other:

3006 91 00	— Appliances identifiable for ostomy use	kg.	12.5%	-
3006 92 00	— Waste pharmaceuticals	kg.	12.5%	-";

(27) in Chapter 31,—

(i) in Note 1, in clause (b), for the brackets and letter "(A)" wherever they occur, the brackets and letter "(a)" shall be substituted;

(ii) in Note 2, for the brackets and letters "(A)", "(B)", "(C)" and "(D)" wherever they occur, the brackets and letters "(a)", "(b)", "(c)" and "(d)" shall respectively be substituted;

(iii) in Note 3; for the brackets and letters "(A)", "(B)" and "(C)" wherever they occur, the brackets and letters "(a)", "(b)" and "(c)" shall respectively be substituted;

(iv) in Note 4, for the brackets and letters "(A)" and "(B)" wherever they occur, the brackets and letters "(a)" and "(b)" shall respectively be substituted;

(v) in heading 3102, tariff item 3102 70 00 and the entries relating thereto shall be omitted;

(vi) in heading 3103, tariff item 3103 20 00 and the entries relating thereto shall be omitted;

(vii) in heading 3104, tariff item 3104 10 00 and the entries relating thereto shall be omitted;

(28) in Chapter 32, in heading 3206, tariff items 3206 30 00 and 3206 43 00 and the entries relating thereto shall be omitted;

(29) in Chapter 33,—

(i) in heading 3301,—

(a) tariff items 3301 11 00, 3301 14 00 and 3301 21 00 and the entries relating thereto shall be omitted;

(b) sub-heading 3301 22, tariff items 3301 22 10 and 3301 22 90 and the entries relating thereto shall be omitted;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(c) tariff items 3301 23 00 and 3301 26 00 and the entries relating thereto shall be omitted;

(30) in Chapter 34,—

(i) in Note 5,—

(a) for the brackets and letters "(A)", "(B)" and "(C)" wherever they occur, the brackets and letters "(a)", "(b)" and "(c)" shall respectively be substituted;

(b) for the brackets and letters "(a)", "(b)", "(c)" and "(d)" wherever they occur, the brackets and figures "(i)", "(ii)", "(iii)" and "(iv)" shall respectively be substituted;

(ii) in heading 3404, tariff item 3404 10 00 and the entries relating thereto shall be omitted;

(31) in Chapter 37,—

(i) in heading 3702, tariff item 3702 20 00 and the entries relating thereto shall be omitted;

(ii) in heading 3705, tariff item 3705 20 00 and the entries relating thereto shall be omitted;

(32) in Chapter 38,—

(i) in Note 1, in clause (c), for the word "ash", the words "slag, ash" shall be substituted;

(ii) for Sub-heading Note, the following Sub-heading Notes shall be substituted, namely:—

#### "SUB-HEADING NOTES

1. Sub-heading 3808 50 covers only goods of heading 3808, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane); dieldrin (ISO, INN), dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6 - hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters.

2. For the purposes of tariff items 3825 41 00 and 3825 49 00, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents."

(iii) in heading 3805, tariff item 3805 20 00 and the entries relating thereto shall be omitted;

(iv) in heading 3808, for sub-heading 3808 10, tariff items 3808 10 11 to 3808 10 99, sub-heading 3808 20, tariff items 3808 20 10 to 3808 20 90, sub-heading 3808 30, tariff items 3808 30 10 to 3808 40 00, sub-heading 3808 90, tariff items 3808 90 10 and 3808 90 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—

"3808 50 - aldrin (ISO); binapacryl (ISO);  
camphechlor (ISO) (toxaphene);  
captafol (ISO); chlordane (ISO);  
chlordimeform (ISO);  
chlorobenzilate (ISO);  
DDT (ISO) (clofenotane (INN),  
1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane);  
dieldrin (ISO, INN), dinoseb (ISO),  
its salts or its esters;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO); (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters:			
3808 50 00	— aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl ethane); dieldrin (ISO, INN), dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO); (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters	kg.	12.5%	
	- Other:			
3808 91	- Insecticides:			
3808 91 11	— Aluminium phosphite (for example phostoxin)	kg.	12.5%	-
3808 91 12	— Calcium cyanide	kg.	12.5%	-
3808 91 13	— D.D.V.P. (Dimethyle-dichloro-vinyl- phosphate)	kg.	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
3808 91 21	--- Diagonal	kg.	12.5%	-
3808 91 22	--- Methyl bromide	kg.	12.5%	-
3808 91 23	--- Dimethoate, technical grade	kg.	12.5%	-
3808 91 24	--- Melathion	kg.	12.5%	-
3808 91 31	--- Endosulphan, technical grade	kg.	12.5%	-
3808 91 32	--- Quinal phos	kg.	12.5%	-
3808 91 33	--- Isoproturon	kg.	12.5%	-
3808 91 34	--- Fenthion	kg.	12.5%	-
3808 91 35	--- Cipermethrin, technical grade	kg.	12.5%	-
3808 91 36	--- Allethrin	kg.	12.5%	-
3808 91 37	--- Synthetic pyrethrum	kg.	12.5%	-
	--- Other:			
3808 91 91	--- Repellants for insects such as flies, mosquito	kg.	12.5%	-
3808 91 92	--- Paper impregnated or coated with insecticides such as D.D.T. coated paper	kg.	12.5%	-
3808 91 99	--- Other	kg.	12.5%	-
3808 92	--- <i>Fungicides:</i>			
3808 92 10	--- Maneb	kg.	12.5%	-
3808 92 20	--- Sodium penta chlorophenate (santrobrite)	kg.	12.5%	-
3808 92 30	--- Thiram (tetra methyl thiuram disulphide)	kg.	12.5%	-
3808 92 40	--- Zineb	kg.	12.5%	-
3808 92 50	--- Copper oxychloride	kg.	12.5%	-
3808 92 90	--- Other	kg.	12.5%	-
3808 93	--- <i>Herbicides, anti-sprouting products and plant-growth regulated:</i>			
3808 93 10	--- Chloromethyl phenoxy acetic acid (M.C.P.A.)	kg.	12.5%	-
3808 93 20	--- 2:4 Dichloro phenoxy acetic acid its and esters	kg.	12.5%	-
3808 93 30	--- Gibberellic acid	kg.	12.5%	-
3808 93 40	--- Plant growth regulators	kg.	12.5%	-
3808 93 50	--- Weedicides and weed killing agents	kg.	12.5%	-
3808 93 90	--- Other	kg.	12.5%	-
3808 94 00	--- Disinfectants	kg.	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

3808 99	-- Other:			
3808 99 10	-- Pesticides, not elsewhere specified or included	kg.	12.5%	-
3808 99 90	-- Other	kg.	12.5%	-;

(v) in tariff item 3821 00 00, for the entry in column (2), the following entry shall be substituted, namely:—

"PREPARED CULTURE MEDIA FOR DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT HUMAN OR ANIMAL CELLS";

(vi) in heading 3824,—

(a) sub-heading 3824 20, tariff items 3824 20 10 to 3824 20 90 and the entries relating thereto shall be omitted;

(b) for tariff item 3824 60 90, sub-heading 3824 71, tariff items 3824 71 10, 3824 71 90, sub-heading 3824 79, tariff items 3824 79 10 and 3824 79 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

3824 60 90	-- Other	kg.	30%	-
	- <i>Mixtures containing halogenated derivatives of methane, ethane or propane:</i>			
3824 71 00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluoro-carbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg.	12.5%	-
3824 72 00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoro-ethanes	kg.	12.5%	-
3824 73 00	-- Containing hydrobromofluorocarbons (HBFCs)	kg.	12.5%	-
3824 74 00	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	kg.	12.5%	-
3824 75 00	-- Containing carbon tetrachloride	kg.	12.5%	-
3824 76 00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg.	12.5%	-
3824 77 00	-- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	12.5%	-



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
3824 78 00	- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	kg.	12.5%	-
3824 79 00	- Other	kg.	12.5%	-
	- <i>Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate:</i>			
3824 81 00	- Containing oxirane (ethylene oxide)	kg.	12.5%	-
3824 82 00	- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	12.5%	-
3824 83 00	- Containing tris (2,3-dibromopropyl phosphate)	kg.	12.5%	-;

(33) in Chapter 39,—

(i) for Note 2, the following Note shall be substituted, namely:—

"2. This Chapter does not cover:

- (a) lubricating preparations of heading 2710 or 3403;
- (b) waxes of heading 2712 or 3404;
- (c) separate chemically defined organic compounds (Chapter 29);
- (d) heparin or its salts (heading 3001);
- (e) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;
- (f) organic surface-active agents or preparation of heading 3402;
- (g) run gums or ester gums (heading 3806);
- (h) prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811);
- (i) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);
- (k) diagnostic or laboratory reagents on a backing of plastics (heading 3822);
- (l) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
- (m) saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading 4202;
- (n) plaits, wickerwork or other articles of Chapter 46;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	(o) wall coverings of heading 4814;			
	(p) goods of Section XI (textiles and textile articles);			
	(q) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);			
	(r) imitation jewellery of heading 7117;			
	(s) articles of Section XVI (machines and mechanical or electrical appliances);			
	(t) parts of aircraft or vehicles of Section XVII;			
	(u) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);			
	(v) articles of Chapter 91 (for example, clock or watch cases);			
	(w) articles of Chapter 92 (for example, musical instruments or parts thereof);			
	(x) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);			
	(y) articles of Chapter 95 (for example, toys, games, sports requisites); or			
	(z) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth-pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).";			
	(ii) in Sub-heading Note 1, in clause (a), in sub-clause (I), for the letters "e.g.", the words "for example" shall be substituted;			
	(iii) in heading 3907, after tariff item 3907 60 90 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—			
"3907 70 00	Poly (lactic acid)	kg.	12.5%	-";
	(iv) in heading 3920, sub-heading 3920 72, tariff items 3920 72 10 to 3920 72 90 and the entries relating thereto shall be omitted;			
	(v) in heading 3924, in column (2), for the word "TOILET", the words "HYGIENIC OR TOILET" shall be substituted;			
	(34) in Chapter 40,—			
	(i) in Note 4, in clause (a), for the figure, brackets and letter "5(b)", the figure, brackets and letter "5(B)" shall be substituted;			
	(ii) in Note 5, for the brackets and letters "(a)" and "(b)" wherever they occur, the brackets and letters "(A)" and "(B)" shall respectively be substituted;			
	(iii) in heading 4010, sub-heading 4010 13, tariff items 4010 13 10 and 4010 13 90 and the entries relating thereto shall be omitted;			
	(35) in Chapter 41,—			
	(i) in Note 1, in clause (c), after the words "of gazelle," the words and brackets "of camels (including dromedaries)," shall be inserted;			
	(ii) in heading 4103, sub-heading 4103 10, tariff items 4103 10 10 to 4103 10 90 and the entries relating thereto shall be omitted;			
	(36) in Chapter 42,—			
	(i) heading 4204, sub-heading 4204 00, tariff items 4204 00 10 to 4204 00 99 and the entries relating thereto shall be omitted;			
	(ii) for heading 4206, sub-heading 4206 10, tariff items 4206 10 10 to 4206 90 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
"4206	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS			
4206 00 10	— For rackets	kg.	12.5%	-
4206 00 90	— Other	kg.	12.5%	-";
(37) in Chapter 43,—				
(i) in heading 4301, tariff item 4301 70 00 and the entries relating thereto shall be omitted;				
(ii) in heading 4302, tariff item 4302 13 00 and the entries relating thereto shall be omitted;				
(38) in Chapter 44,—				
(i) in Sub-heading Note,—				
(a) for the words and figures "sub-headings 4403 41 to 4403 49, 4407 24 to 4407 29, 4408 31 to 4408 39 and 4412 13 to 4412 99", the following words and figures shall be substituted, namely:—				
"tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29, 4408 31, 4408 39 and 4412 31";				
(b) for the words "Teak, Tauari," the words "Tauari, Teak," shall be substituted;				
(ii) in heading 4402, for sub-heading 4402 00, tariff items 4402 00 10 and 4402 00 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—				
"4402 10	- Wood charcoal (including shell or nut charcoal), whether or not agglomerated:			
4402 10 10	— Of bamboo	mt.	5%	-
4402 90	- Other:			
4402 90 10	— Of coconut shell	mt.	5%	-
4402 90 90	— Other	mt.	5%	-";
(iii) in heading 4407,—				
(a) for tariff item 4407 24 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—				
"4407 21 00	— Mahogany ( <i>Swietenia spp.</i> )	m <sup>3</sup>	12.5%	-
4407 22 00	— Virola, Imbuia and balsa	m <sup>3</sup>	12.5%	-";
(b) after tariff item 4407 26 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—				
"4407 27 00	— Sapelli	m <sup>3</sup>	12.5%	-
4407 28 00	— Iroko	m <sup>3</sup>	12.5%	-";
(c) after tariff item 4407 92 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—				
"4407 93 00	— Of maple ( <i>Acer spp.</i> )	m <sup>3</sup>	12.5%	-
4407 94 00	— Of cherry ( <i>Prunus spp.</i> )	m <sup>3</sup>	12.5%	-
4407 95 00	— Of ash ( <i>Fraxinus spp.</i> )	m <sup>3</sup>	12.5%	-";

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	(iv) in heading 4408, in the entry in column (2), for the words "FOR OTHER SIMILAR LAMINATED WOOD", the words "FOR SIMILAR LAMINATED WOOD" shall be substituted;			
	(v) in heading 4409, for sub-heading 4409 20, tariff items 4409 20 10 to 4409 20 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
	"- Non-coniferous :			
4409 21 00	-- Of bamboo	kg.	12.5%	-
4409 29	-- Other:			
4409 29 10	--- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	12.5%	-
4409 29 20	--- Beadings and mouldings (including moulded skirting and other moulded boards)	kg.	12.5%	-
4409 29 90	--- Other	kg.	12.5%	-";
	(vi) for heading 4410, tariff items 4410 21 00, 4410 29 00, sub-heading 4410 31, tariff items 4410 31 10 to 4410 31 90, sub-heading 4410 32, tariff items 4410 32 10 to 4410 32 90, sub-heading 4410 33 tariff items 4410 33 10 to 4410 33 90, sub-heading 4410 39, tariff items 4410 39 10 to 4410 39 90, sub-heading 4410 90, tariff items 4410 90 10 to 4410 90 99 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—			
"4410	PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES			
	- Of wood:			
4410 11	-- Particle board:			
4410 11 10	--- Plain particle boards	kg.	12.5%	-
4410 11 20	--- Insulation board and hardboard	kg.	12.5%	-
4410 11 30	--- Veneered particle board, not having decorative veneers on any face	kg.	12.5%	-
4410 11 90	--- Others	kg.	12.5%	-
4410 12	-- Oriented strand board (OSB):			
4410 12 10	--- Unworked or not further worked than sanded	kg.	12.5%	-
4410 12 90	--- Other	kg.	12.5%	-
4410 19 00	-- Other	kg.	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
441090	- <i>Other:</i>			
441090 10	— Plain particle board	kg.	12.5%	-
441090 20	— Insulation board and hard board	kg.	12.5%	-
441090 30	— Veneered particle board, not having decorative veneers on any face	kg.	12.5%	-
441090 90	— Other	kg.	12.5%	-";
(vii) for heading 4411, sub-headings 4411 11, tariff items 4411 11 10, 4411 11 90, sub-heading 4411 19, tariff items 4411 19 10, 4411 19 90, sub-heading 4411 21, tariff items 4411 21 10, 4411 21 90, sub-heading 4411 29, tariff items 4411 29 10, 4411 29 90, sub-heading 4411 31, tariff item 4411 31 10, 4411 31 90, sub-heading 4411 39, tariff items 4411 39 10, 4411 39 90, sub-heading 4411 91, tariff items 4411 91 10 to 4411 91 90, sub-heading 4411 99, tariff items 4411 99 10 to 4411 99 90 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—				
"4411	FIBRE BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES			
	- <i>Medium density fibre board (MDF):</i>			
4411 12 00	— Of a thickness not exceeding 5mm	kg.	12.5%	-
4411 13 00	— Of a thickness exceeding 5mm but not exceeding 9mm	kg.	12.5%	-
4411 14 00	— Of a thickness exceeding 9mm	kg.	12.5%	-
	- <i>Other:</i>			
4411 92	— <i>Of a density exceeding 0.8 gm/cm<sup>3</sup>:</i>			
	— <i>Not mechanically worked or surface covered:</i>			
4411 92 11	— Hardboard	kg.	12.5%	-
4411 92 19	— Other	kg.	12.5%	-
	— <i>Other:</i>			
4411 92 21	— Hardboard	kg.	12.5%	-
4411 92 29	— Other	kg.	12.5%	-
4411 93	— <i>Of a density exceeding 0.5 gm/cm<sup>3</sup> but not exceeding 0.8 gm/cm<sup>3</sup>:</i>			
	— <i>Not mechanically worked or surface covered:</i>			
4411 93 11	— Insulation board	kg.	12.5%	-
4411 93 19	— Other	kg.	12.5%	-
	— <i>Other:</i>			
4411 93 21	— Insulation board	kg.	12.5%	-
4411 93 29	— Other	kg.	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
4411 94	— <i>Of a density not exceeding 0.5 gm/cm<sup>3</sup>:</i>			
	— <i>Not mechanically worked or surface covered:</i>			
4411 94 11	— Insulation board	kg.	12.5%	-
4411 94 19	— Other	kg.	12.5%	-
	— <i>Other:</i>			
4411 94 21	— Insulation board	kg.	12.5%	-
4411 94 29	— Other	kg.	12.5%	-";

(viii) for heading 4412, sub-headings 4412 13, tariff items 4412 13 10 to 4412 13 90, sub-heading 4412 14, tariff items 4412 14 10 to 4412 14 90, sub-heading 4412 19, tariff items 4412 19 10 to 4412 19 90, sub-heading 4412 22, tariff items 4412 22 10 to 4412 22 90, sub-heading 4412 23, tariff item 4412 23 10 to 4412 23 90, sub-heading 4412 29, tariff items 4412 29 10 to 4412 29 90, sub-heading 4412 92, tariff items 4412 92 10 to 4412 92 90, sub-heading 4412 93, tariff items 4412 93 10 to 4412 93 90, sub-heading 4412 99, tariff items 4412 99 10 to 4412 99 90 and entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—

"4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD			
4412 1000	- Of bamboo	m <sup>3</sup>	12.5%	-
	- <i>Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:</i>			
4412 31	- <i>With at least one outer ply of tropical wood specified in Sub-heading Note 1 to this Chapter, namely:— Abura, Acajou, d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Bai, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jangkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira,</i>			



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	<i>Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti :</i>			
44123110	— Decorative plywood	m <sup>3</sup>	12.5%	-
44123120	— Tea chest panels or shooks, packed in sets	m <sup>3</sup>	12.5%	-
44123130	— Other tea chest panels	m <sup>3</sup>	12.5%	-
44123140	— Marine and aircraft plywood	m <sup>3</sup>	12.5%	-
44123150	— Cuttings and trimmings of plywood of width not exceeding 5cm	m <sup>3</sup>	12.5%	-
44123190	— Other	m <sup>3</sup>	12.5%	-
441232	— <i>Other, with at least one outer ply of non-coniferous wood:</i>			
44123210	— Decorative plywood	m <sup>3</sup>	12.5%	-
44123220	— Tea chest panels or shooks, packed in sets	m <sup>3</sup>	12.5%	-
44123230	— Marine and aircraft plywood	m <sup>3</sup>	12.5%	-
44123240	— Cuttings and trimmings of plywood of width not exceeding 5cm	m <sup>3</sup>	12.5%	-
44123290	— Other	m <sup>3</sup>	12.5%	-
441239	— <i>Other:</i>			
44123910	— Decorative plywood	m <sup>3</sup>	12.5%	-
44123920	— Tea chest panels or shooks, packed in sets	m <sup>3</sup>	12.5%	-
44123930	— Marine and aircraft plywood			
44123940	— Cuttings and trimmings of plywood of width not exceeding 5cm	m <sup>3</sup>	12.5%	-
44123990	— <i>Other:</i>	m <sup>3</sup>	12.5%	-
44129400	— Blockboard, laminboard and battenboard	m <sup>3</sup>	12.5%	-
441299	— <i>Other:</i>			
44129910	— Decorative plywood	m <sup>3</sup>	12.5%	-
44129920	— Tea chest panel or shooks, packed in sets	m <sup>3</sup>	12.5%	-
44129930	— Marine and aircraft plywood	m <sup>3</sup>	12.5%	-
44129940	— Cuttings and trimmings of plywood of width not exceeding 5cm	m <sup>3</sup>	12.5%	-
44129990	— Other	m <sup>3</sup>	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(ix) in heading 4418,—

(a) in the entry in column (2), for the words "PARQUET PANELS", the words "FLOORING PANELS" shall be substituted;

(b) tariff item 4418 30 00 and the entries relating thereto shall be omitted;

(c) after tariff item 4418 50 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—

"4418 60 00	- Posts and beams	kg.	12.5%	-
	- <i>Assembled flooring panels :</i>			
4418 71 00	- For mosaic floors	kg.	12.5%	-
4418 72 00	- Other, multilayer	kg.	12.5%	-
4418 79 00	- Other	kg.	12.5%	-";

(39) in Chapter 46,—

(i) in Note I, for the word "bamboos", the words "bamboos, rattan," shall be substituted;

(ii) in heading 4601, for sub-heading 4601 20, tariff items 4601 20 10 to 4601 91 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"- *Mats, matting and screens of vegetable materials:*

4601 21 00	- Of bamboo	kg.	12.5%	-
4601 22 00	- Of rattan	kg.	12.5%	-
4601 29 00	- Other	kg.	12.5%	-
4601 92 00	- Of bamboo	kg.	12.5%	-
4601 93 00	- Of rattan	kg.	12.5%	-
4601 94 00	- Of other vegetable materials	kg.	12.5%	-";

(iii) in heading 4602, for sub-heading 4602 10, tariff items 4602 10 11 to 4602 10 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"- *Of vegetable material:*

4602 11 00	- Of bamboo	kg.	12.5%	-
4602 12 00	- Of rattan	kg.	12.5%	-
4602 19	- <i>Other:</i>			
	- <i>Of palm leaves:</i>			
4602 19 11	— Baskets	kg.	12.5%	
4602 19 19	— Other	kg.	12.5%	
4602 19 90	— Other	kg.	12.5%	

(40) in Chapter 47, in heading 4706, after tariff item 4706 20 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

"4706 30 00	- Other, of bamboo	kg.		
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(41) in Chapter 48,—

(i) in Note 2, in clause (n), for the brackets, word and words and figures "(generally Section XIV or XV)"

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(ii) in Note 4, for the figure "65%", the figure "50%" shall be substituted;

(iii) in Note 9,—

(a) in clause (a), in sub-clause (i), for the letters "e.g.", the words "for example" shall be substituted;

(b) in the paragraph beginning with the words "Products" and ending with the word and figures "heading 4815", for the figures "4815", the figures "4823" shall be substituted;

(iv) in heading 4802, tariff item 4802 30 00 and the entries relating thereto shall be omitted;

(v) in heading 4809, sub-heading 4809 10, tariff items 4809 10 10 and 4809 10 90 and the entries relating thereto shall be omitted;

(vi) in heading 4814, tariff item 4814 30 00 and the entries relating thereto shall be omitted;

(vii) tariff item 4815 00 00 and the entries relating thereto shall be omitted;

(viii) in heading 4816, tariff items 4816 10 00 and 4816 30 00 and the entries relating thereto shall be omitted;

(ix) for heading 4823, tariff items 4823 12 00 and 4823 19 00 and the entries relating thereto, the following heading and entries shall be substituted, namely:—

**"4823** OTHER PAPER, PAPERBOARD,  
CELLULOSE WADDING AND WEBS  
OF CELLULOSE FIBRES, CUT TO  
SIZE OR SHAPE; OTHER  
ARTICLES OF PAPER PULP,  
PAPER, PAPERBOARD, CELLULOSE  
WADDING OR WEBS OF CELLULOSE  
FIBRES

(x) in heading 4823, for tariff item 4823 60 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"- *Trays, dishes, plates, cups  
and the like, of paper or paperboard:*

4823 61 00	— Of bamboo	kg.	12.5%	-
4823 69 00	— Other	kg.	12.5%	-";

Section XI.—

(i) in Note 1,—

(a) in clause (a), for the word and figures "heading 0503", the word and figures "heading 0511" shall be substituted;

(b) in clause (e), the brackets and words "(for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials)" shall be omitted;

(ii) for Note 13, the following Notes shall be substituted, namely:—

"13. For the purposes of this Section and, where applicable, throughout this Schedule, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 6101 to 6114 and headings 6201 to 6211."

(iii) in Sub-heading Note 1,—

(a) clause (a) shall be omitted;

(b) clauses (b) to (k) shall be re-numbered as clauses (a) to (j);

(c) in clause (h) as so re-numbered, for the words, brackets and letters "definitions" at (e) to (j)", the words, brackets and letters, "definitions" at (d) to (h)" shall be substituted;

(43) in Chapter 50, in heading 5003, sub-heading 5003 10, tariff items 5003 10 10 to 5003 10 90, sub-heading 5003 90, tariff items 5003 90 10 to 5003 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"5003 00	- Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock):			
5003 00 10	— Mulberry silk waste	kg.	15%	-
5003 00 20	— Tussar silk waste	kg.	15%	-
5003 00 30	— Eri waste	kg.	15%	-
5003 00 40	— Munga waste	kg.	15%	-
5003 00 90	— Other	kg.	15%	-";

(44) in Chapter 51, in Note 1,—

(a) in clause (b), for the word "camel", the words and brackets "camel (including dromedary)," shall be substituted;

(b) in clause (c), for the word and figures "heading 0503", the word and figures "heading 0511" shall be substituted;

(45) in Chapter 52,—

(i) in heading 5208, sub-heading 5208 53, tariff items 5208 53 10 to 5208 53 90 and the entries relating thereto shall be omitted;

(ii) in heading 5210,—

(a) sub-heading 5210 12, tariff items 5210 12 10 and 5210 12 90 and the entries relating thereto shall be omitted;

(b) sub-heading 5210 22, tariff items 5210 22 11 to 5210 22 29 and the entries relating thereto shall be omitted;

(c) sub-heading 5210 42, tariff items 5210 42 10 to 5210 42 90 and the entries relating thereto shall be omitted;

(d) sub-heading 5210 52, tariff items 5210 52 10 to 5210 52 90 and the entries relating thereto shall be omitted;

(iii) in heading 5211, for tariff item 5211 19 00, sub-heading 5211 21, tariff items 5211 21 10 to 5211 21 90, sub-heading 5211 22, tariff items 5211 22 10 to 5211 22 90, sub-heading 5211 29, tariff items 5211 29 10 to 5211 29 90, and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
"5211 19 00	— Other fabrics	m <sup>2</sup>	12.5%	-
5211 20	— <i>Bleached :</i>			
5211 20 10	— Shirting fabrics	m <sup>2</sup>	12.5%	-
5211 20 20	— Canvas (including duck) of carded or combed yarn	m <sup>2</sup>	12.5%	-
5211 20 30	— Flannelette	m <sup>2</sup>	12.5%	-
5211 20 40	— Saree	m <sup>2</sup>	12.5%	-
5211 20 50	— Crepe fabric including Crepe checks	m <sup>2</sup>	12.5%	-
5211 20 60	— Twill fabrics	m <sup>2</sup>	12.5%	-
	— <i>Other:</i>			
5211 20 91	— Zari bordered sari	m <sup>2</sup>	12.5%	-
5211 20 92	— Dedsuti, dosuti, ceretonnas and osamburge	m <sup>2</sup>	12.5%	-
5211 20 99	— Other	m <sup>2</sup>	12.5%	-";

(46) in Chapter 53,—

(i) heading 5304, sub-heading 5304 10, tariff items 5304 10 10 to 5304 90 00 and the entries relating thereto shall be omitted;

(ii) for heading 5305, sub-heading 5305 11, tariff items 5305 11 10 to 5305 29 00, sub-heading 5305 90, tariff items 5305 90 10 and 5305 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

<b>"5305</b>		<b>COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILES NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETED STOCK)</b>		
5305 00	—	<i>Coconut, abaca (Manila hemp or Musa textilis. Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garneted stock):</i>		
5305 00 10	—	Coir bristles fibre	kg.	12.5%
5305 00 20	—	Coir mattress fibre	kg.	12.5%
5305 00 30	—	Curled or machine twisted coir fibre	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
5305 00 40	— Coir pith	kg.	12.5%	-
5305 00 50	— Of Abaca	kg.	12.5%	-
5305 00 90	— Of others	kg.	12.5%	-";

(47) in Chapter 54,—

(i) for the Chapter heading, the heading "*Man-made filaments; strip and the like of man-made textile materials*" shall be substituted;

(ii) for Note 1, the following Note shall be substituted, namely:—

"1. Throughout this Schedule, the term 'man made fibres' means staple fibres and filaments of organic polymers produced by manufacturing processes either:

(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate) ); or

(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 5404 or 5405 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meaning when used in relation to "textile materials".;

(iii) in heading 5402,—

(a) for sub-heading 5402 10, tariff items 5402 10 10 and 5402 10 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"- *High tenacity yarn of nylon or other polyamides:*

5402 11 10	— Of aramids	kg.	12.5%	-
5402 19	— Other:			
5402 19 10	— Nylon tyre yarn	kg.	12.5%	-
5402 19 90	— Other	kg.	12.5%	-";

(b) after tariff item 5402 33 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

"5402 34 00	— Of polypropylene	kg.	12.5%	-";
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(c) for tariff items 5402 41 00 to 5402 49 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"5402 44 00	— Elastomeric	kg.	12.5%	-
5402 45 00	— Other, of nylon or other polyamides	kg.	12.5%	-
5402 46 00	— Other, of polyesters, partially oriented	kg.	12.5%	-
5402 47 00	— Other, of polyesters	kg.	12.5%	-
5402 48 00	— Other, of polypropylene	kg.	12.5%	-
5402 49 00	— Other	kg.	12.5%	-";



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(iv) in heading 5403, tariff item 5403 20 00 and the entries relating thereto shall be omitted;

(v) in heading 5404, for tariff item 5404 10 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"- *Monofilament:*

5404 11 00	— Elastomeric	kg.	12.5%	-
5404 12 00	— Other, of polypropylene	kg.	12.5%	-
5404 19	— <i>Other:</i>			
5404 19 10	— Catgut imitation of synthetic yarn, non-sterile	kg.	12.5%	-
5404 19 20	— Strip and the like of synthetic fibre material	kg.	12.5%	-
5404 19 90	— Other	kg.	12.5%	-";

(vi) for heading 5406, tariff items 5406 10 00 and 5406 20 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—

"5406 00 - *Man-made filament yarn (other than sewing thread), put up for retail sale*

5406 00 10	— Synthetic filament yarn	kg.	12.5%	-
5406 00 20	— Artificial filament yarn	kg.	12.5%	-";

(48) in Chapter 55,—

(i) in heading 5501, after tariff item 5501 30 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

"5501 40 00	- of polypropylene	kg.	12.5%	-";
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(ii) in heading 5503, for tariff item 5503 10 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"- *Of nylon or other polyamides:*

5503 11 00	— Of aramids	kg.	12.5%	-
5503 19 00	— Other	kg.	12.5%	-";

(iii) in heading 5513, tariff items 5513 22 00, 5513 32 00, 5513 33 00, 5513 42 00 and 5513 43 00 and the entries relating thereto shall be omitted;

(iv) in heading 5514,—

(a) sub-heading 5514 13, tariff items 5514 13 10 and 5514 13 20 and the entries relating thereto shall be omitted;

(b) for tariff items 5514 29 00 to 5514 39 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"5514 29 00	— Other woven fabrics	m <sup>2</sup>	12.5% or Rs. 170/- per kg., whichever is higher	-
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5514 30 - *Of yarns of different colours:*

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
5514 30 11	--- Of polyester staple fibres, plain weave	m <sup>2</sup>	12.5% or Rs. 64 - per sq. metre, whichever is higher	-
5514 30 12	— 3- thread or 4- thread twill, including cross twill, of polyester staple fibres	m <sup>2</sup>	12.5% or Rs. 43 - per sq. metre, whichever is higher	-
5514 30 13	--- Other woven fabrics of polyester staple fibres	m <sup>2</sup>	12.5% or Rs. 180 - per kg., whichever is higher	-
5514 30 19	--- Other woven fabrics	m <sup>2</sup>	12.5% or Rs. 31 -"; per sq. metre, whichever is higher	-

(v) in heading 5515, sub-heading 5515 92, tariff items 5515 92 10 to 5515 92 90 and the entries relating thereto shall be omitted;

(49) in Chapter 56,—

(i) in Note 1, in clause (e), for the brackets, word and figures "(Section XV)", the brackets, words and figures "(generally Section XIV or XV)" shall be substituted;

(ii) in heading 5604, sub-heading 5604 20; tariff items 5604 20 10 and 5604 20 90 and the entries relating thereto shall be omitted;

(iii) in heading 5607, sub-heading 5607 10, tariff items 5607 10 10 and 5607 10 90 and the entries relating thereto shall be omitted;

(50) in Chapter 57,—

(i) in heading 5702, for tariff item 5702 49 90, sub-heading 5702 51, tariff items 5702 51 10 to 5702 51 40, sub-heading 5702 52, tariff items 5702 52 10 to 5702 52 90, sub-heading 5702 59, tariff items 5702 59 10 to 5702 59 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"5702 49 90	— Other	m <sup>2</sup>	12.5%	-
5702 50	- Other, not of pile construction, not made up:			
	- Of man-made textile materials:			
5702 50 21	— Carpets, Carpeting and rugs	m <sup>2</sup>	12.5% or Rs. 105 - per sq. metre, whichever is higher	-
5702 50 22	— Mats and matting	m <sup>2</sup>	12.5% or Rs. 105 - per sq. metre, whichever is higher	-
5702 50 29	--- Other	m <sup>2</sup>	12.5% or Rs. 105 - per sq. metre, whichever is higher	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	<i>Of other textiles materials:</i>			
5702 50 31	--- Carpets and other floor coverings, of cotton; other than durries	m <sup>2</sup>	12.5%	-
5702 50 32	--- Carpets and other floor coverings, of silk	m <sup>2</sup>	12.5%	-
5702 50 33	--- Place mat and other similar goods	m <sup>2</sup>	12.5%	-
5702 50 39	--- Other	m <sup>2</sup>	12.5%	-";

(51) in Chapter 58, in heading 5803, sub-headings 5803 10, tariff items 5803 10 10 to 5803 10 90, sub-heading 5803 90, tariff items 5803 90 10 to 5803 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"5803 00 *Gauze, other than narrow fabrics of heading 5806:*

--- *Of cotton:*

5803 00 11	--- Unbleached	m <sup>2</sup>	12.5%	-
5803 00 12	--- Bleached	m <sup>2</sup>	12.5%	-
5803 00 13	--- Piece dyed	m <sup>2</sup>	12.5%	-
5803 00 14	--- Yarn dyed	m <sup>2</sup>	12.5%	-
5803 00 15	--- printed	m <sup>2</sup>	12.5%	-
5803 00 19	--- other	m <sup>2</sup>	12.5%	-
	<i>Of other textile materials:</i>			
5803 00 91	--- Of silk or silk waste	m <sup>2</sup>	12.5%	-
5803 00 92	--- Of synthetic fibre	m <sup>2</sup>	12.5%	-
5803 00 93	--- Of artificial fibre	m <sup>2</sup>	12.5%	-
5803 00 99	--- Other	m <sup>2</sup>	12.5%	-";

(52) in Chapter 59, in Note 5, in clause (h), for the brackets, word and figures "(Section XV)" the brackets, words and figures "(generally Section XIV or XV)" shall be substituted;

(53) in Chapter 60, in heading 6005, tariff item 6005 10 00 and the entries relating thereto shall be omitted;

(54) in Chapter 61,—

(i) in heading 6101, sub-heading 6101 10, tariff items 6101 10 10 to 6101 10 90 and the entries relating thereto shall be omitted;

(ii) for heading 6103, tariff items 6103 11 00, 6103 12 00, sub-heading 6103 19, tariff items 6103 19 10 to 6103 21 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

"6103 MEN'S OR BOYS' SUITS,  
ENSEMBLES, JACKETS,  
BLAZERS, TROUSERS,  
BIB AND BRACE OVERALLS,  
BREECHES AND SHORTS  
(OTHER THAN SWIM WEAR),  
KNITTED OR CROCHETED

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
6103 10	- <i>Suits:</i>			
6103 10 10	-- Of silk	u	12.5%	-
6103 10 20	-- Of cotton	u	12.5%	
6103 10 30	-- Of artificial fibres	u	12.5%	
6103 10 90	-- Other	u	12.5%	-";
(iii) in heading 6104, tariff items 6104 11 00, 6104 12 00 and 6104 21 00 and the entries relating thereto shall be omitted;				
(iv) in heading 6107, sub-heading 6107 92, tariff items 6107 92 10 and 6107 92 20 and the entries relating thereto shall be omitted;				
(v) in heading 6111, tariff item 6111 10 00 and the entries relating thereto shall be omitted;				
(vi) in heading 6114, tariff item 6114 10 00 and the entries relating thereto shall be omitted;				
(vii) for heading 6115, tariff items 6115 11 00, 6115 12 00, sub-heading 6115 19, tariff items 6115 19 10 to 6115 19 90, sub-heading 6115 20, tariff items 6115 20 10 to 6115 93 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—				
<b>"6115</b>	<b>PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED</b>			
6115 10 00	- Graduated compression hosiery for example, (stockings for varicose veins)	u	12.5%	-
6115 21	- <i>Other panty hose and tights:</i>			
6115 21 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	u	12.5%	-
6115 22 00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	u	12.5%	-
6115 29	- <i>Of other textile materials:</i>			
6115 29 10	-- Of silk	u	12.5%	-
6115 29 20	-- Of wool or fine animal hair	u	12.5%	-
6115 29 30	-- Of artificial fibres	u	12.5%	-
6115 29 90	-- Other	u	12.5%	-
6115 30 00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	u	12.5%	-
6115 94 00	- Of wool or fine animal hair	pa	12.5%	-
6115 95 00	- Of cotton	pa	12.5%	-
6115 96 00	- Of synthetic fibres	pa	12.5%	-";

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(viii) in heading 6117, sub-heading 6117 20, tariff items 6117 20 10 to 6117 20 90 and the entries relating thereto shall be omitted;

(55) in Chapter 62,—

(i) in heading 6203, tariff item 6203 21 00 and the entries relating thereto shall be omitted;

(ii) in heading 6205, tariff item 6205 10 00 and the entries relating thereto shall be omitted;

(iii) in heading 6207, tariff item 6207 92 00 and the entries relating thereto shall be omitted;

(iv) in heading 6209, tariff item 6209 10 00 and the entries relating thereto shall be omitted;

(v) in heading 6211, tariff item 6211 31 00 and the entries relating thereto shall be omitted;

(vi) in heading 6213, tariff item 6213 10 00 and the entries relating thereto shall be omitted;

(56) in Chapter 63,—

(i) in heading 6302, tariff items 6302 52 00 and 6302 92 00 and the entries relating thereto shall be omitted;

(ii) in heading 6303, tariff items 6303 11 00 and the entries relating thereto shall be omitted;

(iii) in heading 6306,—

(a) tariff items 6306 11 00 and 6306 21 00 and the entries relating thereto shall be omitted;

(b) for tariff items 6306 29 90, 6306 31 00, sub-heading 6306 39, tariff items 6306 39 10 to 6306 49 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"6306 29 90	— Other	kg.	12.5%	-
6306 30 00	- Sails	kg.	12.5%	-
6306 40 00	- Pneumatic mattresses	u	12.5%	-";

(57) in Chapter 64,—

(i) in heading 6401, sub-heading 6401 91, tariff items 6401 91 10 and 6401 91 90 and the entries relating thereto shall be omitted;

(ii) in heading 6402, sub-heading 6402 30, tariff items 6402 30 10 and 6402 30 90 and the entries relating thereto shall be omitted;

(iii) in heading 6403, tariff item 6403 30 00 and the entries relating thereto shall be omitted;

(58) in Chapter 65,—

(i) tariff item 6503 00 00 and the entries relating thereto shall be omitted;

(ii) in heading 6506, tariff item 6506 92 00 and the entries relating thereto shall be omitted;

(59) in Chapter 66, in heading 6603, sub-heading 6603 10, tariff items 6603 10 10 and 6603 10 90 and the entries relating thereto shall be omitted;

(60) in Chapter 68,—

(i) in heading 6802, tariff item 6802 22 00 and the entries relating thereto shall be omitted;

(ii) in heading 6811, for tariff item 6811 10 00, sub-heading 6811 20, tariff items 6811 20 10 to 6811 20 90, sub-heading 6811 30, tariff items 6811 30 10 to 6811 30 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
"6811 40	- <i>Containing asbestos:</i>			
6811 40 10	-- Asbestos - cement sheets	kg.	12.5%	-
6811 40 20	-- Asbestos - cement tiles	kg.	12.5%	-
6811 40 90	-- Other	kg.	12.5%	-
	- <i>Not containing asbestos:</i>			
6811 81 00	-- Corrugated sheets	kg.	12.5%	-
6811 82 00	-- Other sheets, panels, tiles and similar articles	kg.	12.5%	-
6811 83 00	-- Tubes, pipes and tube or pipe fittings	kg.	12.5%	-
6811 89 00	-- Other articles	kg.	12.5%	-";
(iii) in heading 6812, for the tariff item 6812 50 00, sub-heading 6812 60, tariff items 6812 60 11 to 6812 70 00, sub-heading 6812 90, tariff items 6812 90 11 to 6812 90 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—				
"6812 80 00	- Of crocidolite	kg.	12.5%	-
	- <i>Other:</i>			
6812 91 00	-- Clothing, clothing accessories, footwear and headgear	kg.	12.5%	-
6812 92	-- <i>Paper, millboard and felt:</i>			
	-- <i>Millboard:</i>			
6812 92 11	--- Asbestos	kg.	12.5%	-
6812 92 19	--- Other	kg.	12.5%	-
6812 92 90	--- Other	kg.	12.5%	-
6812 93 00	-- Compressed asbestos-fibre jointing, in sheets or rolls	kg.	12.5%	-
6812 99	-- <i>Other:</i>			
	-- <i>Lagging compounds:</i>			
6812 99 11	--- Asbestos	kg.	12.5%	-
6812 99 19	--- Other	kg.	12.5%	-
	-- <i>Asbestos packing joints and gaskets:</i>			
6812 99 21	--- Packing joints	kg.	12.5%	-
6812 99 22	--- Gaskets	kg.	12.5%	-
6812 99 90	--- Other	kg.	12.5%	-";
(iv) in heading 6813, for tariff item 6813 10 00, sub-heading 6813 90, tariff items 6813 90 10 and 6813 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—				
"6813 20	- <i>Containing asbestos:</i>			
6813 20 10	-- Brake lining and pads	kg.	12.5%	-
6813 20 90	-- Asbestos friction materials	kg.	12.5%	-



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	— <i>Not containing asbestos :</i>			
6813 81 00	— Brake linings and pads	kg.	12.5%	-
6813 89 00	— Other	kg.	12.5%	-
(61) in Chapter 70,—				
(i) in Sub-heading Note, for the word and figures "sub-headings 7013 21, 7013 31", the words and figures "tariff items 7013 22 00, 7013 33 00, 7013 41 00" shall be substituted;				
(ii) tariff item 7012 00 00 and the entries relating thereto shall be omitted;				
(iii) for heading 7013, tariff items 7013 10 00 to 7013 39 00, sub-heading 7013 91, tariff items 7013 91 10, 7013 91 90, sub-heading 7013 99, tariff items 7013 99 10 and 7013 99 90 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—				
"7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 7010 OR 7018)			
7013 10 00	- Of glass-ceramics	kg.	12.5%	-
	- <i>Stemware drinking glasses, other than of glass-ceramics:</i>			
7013 22 00	— Of lead crystal	kg.	12.5%	-
7013 28 00	— Other	kg.	12.5%	-
	- <i>Other drinking glasses, other than of glass-ceramics:</i>			
7013 33 00	— Of lead crystal	kg.	12.5%	-
7013 37 00	— Other	kg.	12.5%	-
	- <i>Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:</i>			
7013 41 00	— Of lead crystal	kg.	12.5%	-
7013 42 00	— Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	kg.	12.5%	-
7013 49 00	— Other	kg.	12.5%	-
	- <i>Other glassware:</i>			
7013 91 00	— Of lead crystal	kg.	12.5%	-
7013 99 00	— Other	kg.	12.5%	-";

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(62) in Chapter 71,—

(i) in Note 2, for the brackets and letters "(a)" and "(b)" wherever they occur, the brackets and letters "(A)" and "(B)" shall respectively be substituted;

(ii) in Note 4, for the brackets and letters "(a)", "(b)" and "(c)", except "2(b)", the brackets and letters "(A)", "(B)" and "(C)" shall respectively be substituted;

(iii) for Note 9, the following Note shall be substituted, namely:—

"9. For the purposes of heading 7113, the expression "articles of jewellery" means:

(a) any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral."

(iv) in Sub-heading Note 2, for the figure, brackets and letter "4(b)", the figure, brackets and letter "4(B)" shall be substituted;

(63) in Chapter 72,—

(i) in heading 7225, sub-heading 7225 20, tariff items 7225 20 11 to 7225 20 29 and the entries relating thereto shall be omitted;

(ii) in heading 7226, tariff items 7226 93 00 and 7226 94 00 and the entries relating thereto shall be omitted;

(iii) in heading 7229, tariff item 7229 10 00 and the entries relating thereto shall be omitted;

(64) in Chapter 73, -

(i) in heading 7304, for sub-heading 7304 10, tariff items 7304 10 11 to 7304 10 29, sub-heading 7304 21, tariff items 7304 21 10, 7304 21 90, sub-heading 7304 29, tariff items 7304 29 10, 7304 29 90, sub-heading 7304 31, tariff items 7304 31 11 to 7304 31 39, sub-heading 7304 39, tariff items 7304 39 11 to 7304 49 00, sub-heading 7304 51, tariff items 7304 51 10 to 7304 51 30, sub-heading 7304 59, tariff items 7304 59 10 to 7304 90 00 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—

" - *Line pipe of a kind used for oil and gas pipelines:*

7304 11	— <i>Of stainless steel:</i>			
7304 11 10	— Tubes and pipes	kg.	12.5%	-
7304 11 20	— Blanks for tubes and pipes	kg.	12.5%	-
7304 11 90	— Other	kg.	12.5%	-
7304 19	— <i>Other:</i>			
7304 19 10	— Tubes and pipes	kg.	12.5%	-
7304 19 20	— Blanks for tubes and pipes	kg.	12.5%	-
7304 19 90	— Other	kg.	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	- <i>Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:</i>			
7304 22 00	- Drill pipe of stainless steel	kg.	12.5%	-
7304 23	- <i>Other drill pipe:</i>			
7304 23 10	--- Of iron	kg.	12.5%	-
7304 23 90	--- Other	kg.	12.5%	-
7304 24 00	- Other, of stainless steel	kg.	12.5%	-
7304 29	- <i>Other:</i>			
7304 29 10	--- Of iron	kg.	12.5%	-
7304 29 90	--- Other	kg.	12.5%	-
	- <i>Other, of circular cross-section, of iron or non-alloy steel:</i>			
7304 31	- <i>Cold-drawn or cold-rolled (cold-reduced):</i>			
	--- <i>Up to 114.3 mm outer diameter</i>			
7304 31 11	--- Of iron	kg.	12.5%	-
7304 31 19	--- Other	kg.	12.5%	-
	--- <i>Above 114.3 mm but up to 219.1 mm outer diameter:</i>			
7304 31 21	--- Of iron	kg.	12.5%	-
7304 31 29	--- Other	kg.	12.5%	-
	--- <i>Above 219.1 mm diameter:</i>			
7304 31 31	--- Of iron	kg.	12.5%	-
7304 31 39	--- Other	kg.	12.5%	-
7304 39	- <i>Other:</i>			
	--- <i>Up to 114.3 mm outer diameter:</i>			
7304 39 11	--- Of iron	kg.	12.5%	-
7304 39 19	--- Other	kg.	12.5%	-
	--- <i>Above 114.3 mm but up to 219.1 mm outer diameters:</i>			
7304 39 21	--- Of iron	kg.	12.5%	-
7304 39 29	--- Other	kg.	12.5%	-
	--- <i>Above 219.1 mm diameter:</i>			
7304 39 31	--- Of iron	kg.	12.5%	-
7304 39 39	--- Other	kg.	12.5%	-
	- <i>Other, of circular cross-section, of stainless steel:</i>			
7304 41 00	- Cold-drawn or cold-rolled (cold-reduced)	kg.	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
7304 49 00	— Other	kg.	12.5%	-
	— <i>Other, of circular cross section, of alloy steel:</i>			
7304 51	— <i>Cold-drawn or cold rolled (cold-reduced):</i>			
7304 51 10	— Up to 114.3 mm diameter	kg.	12.5%	-
7304 51 20	— Above 114.3 mm but up to 219.1 mm outer diameter	kg.	12.5%	-
7304 51 30	— Above 219.1 mm outer diameter	kg.	12.5%	-
7304 59	— <i>Other:</i>			
7304 59 10	— Up to 114.3 mm diameter	kg.	12.5%	-
7304 59 20	— Above 114.3 mm but up to 219.1 mm outer diameter	kg.	12.5%	-
7304 59 30	— Above 219.1 mm outer diameter	kg.	12.5%	-
7304 90 00	— Other	kg.	12.5%	-";

(ii) in heading 7306, for sub-heading 7306 10, tariff items 7306 10 11 to 7306 10 29, sub-heading 7306 20, tariff items 7306 20 10 to 7306 20 90, sub-heading 7306 30, tariff items 7306 30 10 to 7306 30 90, sub-heading 7306 60, tariff items 7306 60 10 and 7306 60 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—

	— <i>Line pipe of a kind used for oil or gas pipelines:</i>			
7306 11 00	— Welded, of stainless steel	kg.	12.5%	-
7306 19	— <i>Other:</i>			
	— <i>Galvanised pipes:</i>			
7306 19 11	— Of iron	kg.	12.5%	-
7306 19 19	— Other	kg.	12.5%	-
	— <i>Non-galvanised pipes:</i>			
7306 19 21	— Of iron	kg.	12.5%	-
7306 19 29	— Other	kg.	12.5%	-
	— <i>Casing and tubing of a kind used in drilling for oil or gas:</i>			
7306 21 00	— Welded, of stainless steel	kg.	12.5%	-
7306 29	— <i>Other:</i>			
7306 29 11	— Of iron	kg.	12.5%	-
7306 29 19	— Other	kg.	12.5%	-
7306 30	— <i>Other, welded, of circular cross-section, of iron or non-alloy steel:</i>			
7306 30 10	— Of iron	kg.	12.5%	-
7306 30 90	— Other	kg.	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
7306 40 00	- Other, welded, of circular cross-section, of stainless steel	kg.	12.5%	-
7306 50 00	- Other, welded, of circular cross-section, of other alloy steel	kg.	12.5%	-
	- <i>Other, welded, of non-circular cross-section:</i>			
7306 61 00	-- Of square or rectangular cross-section	kg.	12.5%	-
7306 69 00	-- Of other non-circular cross-section	kg.	12.5%	-
7306 90	- <i>Other:</i>			
	- <i>ERW precision tubes:</i>			
7306 90 11	--- Of iron	kg.	12.5%	-
7306 90 19	--- Other	kg.	12.5%	-
7306 90 90	--- Other	kg.	12.5%	-";

(iii) in heading 7314, tariff item 7314 13 00 and the entries relating thereto shall be omitted;

(iv) in heading 7319, sub-heading 7319 10, tariff items 7319 10 10 to 7319 10 90 and the entries relating thereto shall be omitted;

(v) in heading 7321, for sub-heading 7321 13, tariff items 7321 13 10 to 7321 13 90, sub-heading 7321 83, tariff items 7321 83 10 and 7321 83 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—

"7321 19	-- <i>Other, including appliances for solid fuel:</i>			
7321 19 10	--- Cookers and kitchen stoves	u	12.5%	-
7321 19 90	--- Other stoves and appliances	u	12.5%	-
7321 89	-- <i>Other, including appliances for solid fuel:</i>			
7321 89 10	--- Clay tandoor (oven with iron or steel body and earthen grates)	kg.	12.5%	-
7321 89 90	--- Other	kg.	12.5%	-";

(65) in Chapter 74,—

(i) in Note 1, in clause (f), the paragraph beginning with the words "in the case of" and ending with the words "exceeds 6 mm" shall be omitted.

(ii) in heading 7401, for tariff items 7401 10 00 and 7401 20 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"7401 00	- <i>Copper Mattes; Cement copper (precipitated copper):</i>			
7401 00 10	--- Copper mattes	kg.	12.5%	-
7401 00 90	--- Cement copper (precipitated copper)	kg.	12.5%	-";

(iii) in heading 7403, sub-heading 7403 23, tariff items 7403 23 10 and 7403 23 20 and the entries relating thereto shall be omitted;

(iv) in heading 7407, sub-heading 7407 22, tariff items 7407 22 10 and 7407 22 20 and the entries relating thereto shall be omitted;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	(v) heading 7414, sub-heading 7414 20, tariff items 7414 20 10 to 7414 20 90, sub-heading 7414 90, tariff items 7414 90 10 to 7414 90 90 and the entries relating thereto shall be omitted;			
	(vi) tariff item 7416 00 00 and the entries relating thereto shall be omitted;			
	(vii) heading 7417, sub-heading 7417 00, tariff items 7417 00 11 to 7417 00 99 and the entries relating thereto shall be omitted;			
	(66) in Chapter 78,—			
	(i) heading 7803, sub-heading 7803 00, tariff items 7803 00 11 to 7803 00 30 and the entries relating thereto shall be omitted;			
	(ii) heading 7805, sub-heading 7805 00, tariff items 7805 00 10 and 7805 00 20 and the entries relating thereto shall be omitted;			
	(67) in Chapter 79, heading 7906, sub-heading 7906 00, tariff items 7906 00 10 and 7906 00 20 and the entries relating thereto shall be omitted;			
	(68) in Chapter 80,—			
	(i) in Note 1, in clause (d), the paragraph beginning with the words and figures "Headings 8004" and ending with the words "other headings" shall be omitted;			
	(ii) heading 8004, sub-heading 8004 00, tariff items 8004 00 10 and 8004 00 90 and the entries relating thereto shall be omitted;			
	(iii) tariff item 8005 00 00 and the entries relating thereto shall be omitted;			
	(iv) heading 8006, sub-heading 8006 00, tariff items 8006 00 10 and 8006 00 20 and the entries relating thereto shall be omitted;			
	(69) in Chapter 81,—			
	(i) in heading 8101, sub-heading 8101 95, tariff items 8101 95 10 and 8101 95 90 and the entries relating thereto shall be omitted;			
	(ii) in heading 8112, sub-heading 8112 30, tariff items 8112 30 10 to 8112 30 90, sub-heading 8112 40, tariff items 8112 40 10 to 8112 40 90 and the entries relating thereto shall be omitted;			
	(70) in Chapter 83, in tariff item 8311 90 00, in the entry in column (2), the words "including parts" shall be omitted;			
	(71) in Section XVI,—			
	(i) in Note 1, in clause (b), for the word and figures "heading 4204", the word and figures "heading 4205" shall be substituted;			
	(ii) in Note 2; in clauses (a) and (c), for the figures "8485", the figures "8487" shall be substituted;			
	(72) in Chapter 84,—			
	(i) in Note 1, for clauses (e) and (f), the following clauses shall be substituted, namely:—			
	"(e) vacuum cleaners of heading 8508;			
	(f) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525; or			



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(g) hand-operated mechanical floor sweepers, not motorised (heading 9603).";

(ii) in Note 2,—

(a) for the portion beginning with the words "Subject to" and ending with the words "not the latter", the following shall be substituted, namely:—

"Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 8401 to 8424, or heading 8486 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the headings 8401 to 8424 or under the heading 8486, as the case may be, and not under the headings 8425 to 8480.";

(b) for the brackets, words and figures "(heading 8443 or 8471)", the brackets, word and figures "(heading 8443)" shall be substituted;

(iii) for Note 5, the following Note shall be substituted, namely:—

"5.(A) For the purposes of heading 8471, the expression "automatic data processing machine" means machine capable of:

(i) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme;

(ii) being freely programmed in accordance with the requirements of the user;

(iii) performing arithmetical computations specified by the user; and

(iv) executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E), a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

(i) it is of a kind solely or principally used in an automatic data processing system;

(ii) it is connectable to the central processing unit either directly or through one or more other units; and

(iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 8471.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of (ii) and (iii) above, are in all cases to be classified as units of heading 8471.

(D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in paragraph (C):

(i) printers, copying machines, facsimile machines, whether or not combined;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) loudspeakers and microphones;

(iv) television cameras, digital cameras and video camera recorders;

(v) monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.";

(iv) after Note 8, the following Note shall be inserted, namely:—

"9. (A) Clauses (a) and (b) of Note 8 to Chapter 85 shall also apply respectively to the expressions "semi-conductor devices" and "electronic integrated circuits", used in this Note and in heading 8486. However, for the purposes of this Note and heading 8486, the expression "semi-conductor devices" also covers photosensitive semi-conductor devices and light emitting diodes.

(B) For the purposes of this Note and heading 8486, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel.

The expression "flat panel display" does not cover cathode-ray tube technology.

(C) Heading 8486 also includes machines and apparatus solely or principally of a kind used for:

(i) the manufacture or repair of masks and reticles;

(ii) assembling semi-conductor devices or electronic integrated circuits; and

(iii) lifting, handling, loading or unloading of boules, wafers, semi-conductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 8486 are to be classified in that heading and in no other heading of this Schedule.";

(v) in Sub-heading Note 1, for the figure, brackets and letter "Note 5 (B)", the figure, brackets and letter "Note 5(C)" shall be substituted ;

(vi) in heading 8418,—

(a) tariff items 8418 22 00 and the entries relating thereto shall be omitted;

(b) in tariff item 8418 50 00, for the entry in column (2), the following entry shall be substituted, namely:—

" Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment";

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(c) in tariff item 8418 61 00, for the entry in column (2), the following entry shall be substituted, namely:—

"--Heat pumps other than air-conditioning machines of heading 8415";

(vii) in heading 8425, tariff item 8425 20 00 and the entries relating thereto shall be omitted;

(viii) in heading 8428, sub-heading 8428 50, tariff items 8428 50 10 to 8428 50 90 and the entries relating thereto shall be omitted;

(ix) in heading 8442,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

"MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE TOOLS OF HEADINGS 8456 TO 8465) FOR PREPARING OR MAKING PLATES, PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED)";

(b) tariff item 8442 10 00, sub-heading 8442 20, tariff items 8442 20 10 to 8442 20 90 and the entries relating thereto shall be omitted;

(c) in sub-heading 8442 30, in the entry in column (2), for the words "Other machinery", the word, "Machinery" shall be substituted;

(d) for sub-heading 8442 50, tariff items 8442 50 10 to 8442 50 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"8442 50	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished);			
8442 50 10	- Plates and cylinders	kg.	12.5%	-
8442 50 20	- Lithographic plates	kg.	12.5%	-
	- Plate, cylinder and lithographic stones prepared for printing purposes;			
8442 50 31	--- Plate and cylinder for textile printing machine	kg.	12.5%	-
8442 50 39	--- Other	kg.	12.5%	-
8442 50 40	--- Highly polished copper sheets for making blocks	kg.	12.5%	-
8442 50 50	--- Highly polished zinc sheets for making process blocks	kg.	12.5%	-
8442 50 90	--- Other	kg.	12.5%	-";

(x) for heading 8443, tariff items 8443 11 00 to 8443 51 00, sub-heading 8443 59, tariff items 8443 59 10 to 8443 59 90, sub heading 8443 60, tariff items 8443 60 10 to 8443 60 90, sub-heading 8443 90, tariff items 8443 90 10 and 8443 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
"8443	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 8442; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESSORIES THEREOF			
	<i>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442 :</i>			
8443 11 00	- Off set printing machinery, reel fed	u	12.5%	-
8443 12 00	- Offset printing machinery, sheet-fed, office type (using sheets With one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	u	12.5%	-
8443 13 00	- Other offset printing machinery	u	12.5%	-
8443 14 00	- Letterpress printing machinery, reel fed, excluding flexography printing	u	12.5%	-
8443 15 00	- Letterpress printing machinery, other than reel fed, excluding flexographic printing	u	12.5%	-
8443 16 00	- Flexographic printing machinery	u	12.5%	-
8443 17 00	- Gravure printing machinery	u	12.5%	-
8443 19 00	- Other	u	12.5%	-
	<i>Other printers, copying machines and facsimile machines, whether or not combined :</i>			
8443 31 00	- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	u	12.5%	-
8443 32 00	- Other, capable of connecting to an automatic data processing machine or to a network	u	12.5%	-
8443 39	- <i>Other:</i>			
8443 39 10	- Flat bed printing presses	u	12.5%	-
8443 39 20	- Platen printing presses	u	12.5%	-
8443 39 30	- Proof presses	u	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	— <i>Machinery for printing repetitive word or design or colour :</i>			
8443 39 41	— On cotton textile	u	12.5%	-
8443 39 49	— Other	u	12.5%	-
	- <i>Machines for uses ancillary to printing:</i>			
8443 39 51	— Automatic feeders and sheet delivering machine	u	12.5%	-
8443 39 52	— Serial numbering machines	u	12.5%	-
8443 39 53	— Folders, guzmnos perforators and staplers	u	12.5%	-
8443 39 59	— Other	u	12.5%	-
	- <i>Parts and accessories :</i>			
8443 91 00	— Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	kg.	12.5%	-
8443 99 00	— Other	kg.	12.5%	-";
(xi) in heading 8448, sub-heading, 8448 41, tariff items 8448 41 10 to 8448 41 90 and the entries relating thereto shall be omitted;				
(xii) in heading 8456, for tariff items 8456 30 00, 8456 91 00, sub-heading 8456 99, tariff items 8456 99 10 and 8456 99 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—				
"8456 30 00	— Operated by electro-discharge processes	u	12.5%	-
8456 90	- <i>Other:</i>			
8456 90 10	— For dry etching pattern on semi conductor material	u	Free	-
8456 90 20	— Electro chemical machines	u	12.5%	-
8456 90 90	— Other	u	12.5%	-";
(xiii) for heading 8469, tariff items 8469 11 00, 8469 12 00, sub-heading 8469 20 tariff items 8469 20 10, 8469 20 90 sub-heading 8469 30, tariff items 8469 30 10 and 8469 30 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—				
"8469	TYPEWRITERS OTHER THAN PRINTERS OF HEADING 8443; WORD-PROCESSING MACHINES			
8469 00	- <i>Typewriters other than printers of heading 8443; word-processing machines:</i>			
8469 00 10	— Word processing machines	u	Free	-
8469 00 20	— Automatic typewriters	u	12.5%	-
8469 00 30	— Braille typewriters, electric	u	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
8469 00 40	— Braille typewriters, non-electric	u	12.5%	-
8469 00 90	— Other typewriters, electric or non-electric	u	12.5%	-";
(xiv) in heading 8470, sub-heading 8470 40, tariff items 8470 40 10 and 8470 40 20 and the entries relating thereto shall be omitted;				
(xv) in heading 8471,—				
(a) tariff item 8471 10 00 and the entries relating thereto shall be omitted;				
(b) in sub-heading 8471 30, and after tariff item 8471 30 90, in the entry in column (2), the word "digital" wherever it occurs, shall be omitted;				
(c) in tariff item 8471 50 00, in the entry in column (2), for the words "Digital processing", the word "Processing" shall be substituted;				
(xvi) in heading 8472, tariff item 8472 20 00 and the entries relating thereto shall be omitted;				
(xvii) for heading 8485, tariff items 8485 10 00 and 8485 90 00 and the entries relating thereto, the following headings, tariff items and entries shall be substituted, namely:—				
" 8486	MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMI-CONDUCTOR BOULES OR WAFERS, SEMI-CONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES			
8486 10 00	- Machines and apparatus for the manufacture of boules or wafers	u	12.5%	-
8486 20 00	- Machines and apparatus for the manufacture of semi-conductor devices or of electronic integrated circuits	u	12.5%	-
8486 30 00	- Machines and apparatus for the manufacture of flat panel displays	u	12.5%	-
8486 40 00	- Machines and apparatus specified in Note 9(c) to this Chapter	u	12.5%	-
8486 90 00	- Parts and accessories	kg.	12.5%	-
8487	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER			
8487 10 00	- Ships' or boats' propellers and blades therefore	u	12.5%	-
8487 90 00	- Other	kg.	12.5%	-";



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(72) in Chapter 85,—

(i) in Note 1,—

(a) in clause (b), the word "or" occurring at the end shall be omitted;

(b) for clause (c), the following clauses shall be substituted, namely:—

" (c) machines and apparatus of heading 8486;

(d) vacuum apparatus of a kind used in medical, surgical, dental or veterinary purposes (Chapter 90); or

(e) electrically heated furniture of Chapter 94.;

(ii) in Note 3, for clause (a), the following clause shall be substituted, namely:—

"(a) floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;";

(iii) for Notes 4, 5, 6 and 7, the following Notes shall be substituted, namely:—

" 4. For the purposes of heading 8523 :

(a) Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH EPROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

5. For the purposes of heading 8534, "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discreet resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 8542.

6. For the purpose of heading 8536, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

7. Heading 8537 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 8543).

8. For the purposes of headings 8541 and 8542 :

(a) "Diodes, transistors and similar semi-conductor devices" are semi-conductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) "Electronic integrated circuits" are :

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semi-conductor or compound semi-conductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semi-conductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any other heading in this Schedule, except in the case of heading 8523, which might cover them by reference to, in particular, their function.

9. For the purposes of heading 8548, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.;

(iv) for Sub-heading Notes, the following Sub-heading Note shall be substituted, namely:—

**"SUB-HEADING NOTE**

Sub-heading 8527 12 covers only cassette-players with built-in amplifier, without built-in loudspeaker capable of operating without an external source of electric power and the dimensions of which do not exceed 170mm x 100 mm x 45 mm.;"

(v) in supplementary note, for the figures "8524", the figures "8523" shall be substituted;

(vi) in heading 8505, tariff item 8505 30 00 and entries relating thereto shall be omitted;

(vii) after tariff item 8507 90 90 and the entries relating thereto, the following heading, tariff item and entries shall be inserted, namely:—

**"8508**

**VACUUM CLEANERS**

- *With self-contained electric motor:*

**8508 11 00**

- Of a power not exceeding 1,500 W and having a dust bag or other

receptacle capacity not exceeding 20 l

u

12.5%

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
8508 19 00	- Other	u	12.5%	-
8508 60 00	- Other vacuum cleaners	u	12.5%	-
8508 70 00	- Parts	kg.	12.5%	-";

(viii) in heading 8509,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—  
"ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF CONTAINED ELECTRIC MOTOR, OTHER THAN VACUUM CLEANERS OF HEADING 8508";

(b) tariff items 8509 10 00 to 8509 30 00 and the entries relating thereto shall be omitted;

(ix) for heading 8517, sub-heading 8517 11, tariff items 8517 11 10, 8517 11 90, sub-heading 8517 19, tariff items 8517 19 11 to 8517 30 00, sub-heading 8517 50, tariff items 8517 50 10 to 8517 50 99, sub-heading 8517 80, tariff items 8517 80 10 to 8517 80 90, sub-heading 8517 90, tariff items 8517 90 10 and 8517 90 90 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—

"8517	TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 8443, 8525, 8527 OR 8528			
	- <i>Telephone sets, including telephones for cellular networks or for other wireless networks:</i>			
8517 11	- <i>Line telephone sets with cordless handsets:</i>			
8517 11 10	- Push button type	u	Free	
8517 11 90	- Other	u	Free	
8517 12	- <i>Telephones for cellular networks or for other wireless networks:</i>			
8517 12 10	- Push button type	u	Free	
8517 12 90	- Other	u	Free	
8517 18	- <i>Other:</i>			
8517 18 10	- Push button type	u	Free	
8517 18 90	- Other	u	Free	
	- <i>Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):</i>			
8517 61 00	- Base stations	u	Free	

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
851762	— <i>Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:</i>			
85176210	— PLCC equipment	u	Free	
85176220	— Voice frequency telegraphy	u	Free	
85176230	— Modems (modulators-demodulators)	u	Free	
85176240	— High bit rate digital subscriber line system (HDSL)	u	Free	
85176250	— Digital loop carrier system(DLC)	u	Free	
85176260	— Synchronous digital hierarchy system(SDH)	u	Free	
85176270	— Multiplexers, statistical multiplexers	u	Free	
85176290	— Other	u	Free	
851769	— <i>Other:</i>			
85176910	— ISDN System	u	Free	
85176920	— ISDN terminal adaptor	u	Free	
85176930	— Routers	u	Free	
85176940	— X 25 Pads	u	Free	
85176950	— Subscriber end equipment	u	Free	
85176960	— Set top boxes for gaining access to internet	u	Free	
85176970	— Attachments for telephones	u	Free	
85176990	— Other	u	Free	
851770	— <i>Parts:</i>			
85177010	— Populated, loaded or stuffed printed circuit boards	kg.	Free	
85177090	— Other	kg.	Free";	

(x) for heading 8519, tariff items 8519 10 00 to 8519 93 00, sub-heading 8519 99, tariff items 8519 99 10 to 8519 99 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

<b>"8519</b>		<b>SOUND RECORDING OR REPRODUCING APPARATUS</b>		
85192000	— Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u	12.5%	-
85193000	— Turntables (record-decks)	u	12.5%	-
85195000	— Telephone answering machines	u	Free	-
	— <i>Other apparatus:</i>			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
8519 81 00	— Using magnetic, optical or semi-conductor media	u	12.5%	-
8519 89	— <i>Other:</i>			
8519 89 10	— Audio Compact disc player	u	12.5%	-
8519 89 20	— Compact disc changer including mini disc player or laser disc player	u	12.5%	-
8519 89 30	— Time Code recorder	u	12.5%	-
8519 89 40	— MP-3 player	u	12.5%	-
8519 89 90	— Others	u	12.5%	-
(xi) heading 8520, tariff items 8520 10 00 to 8520 32 00, sub-heading 8520 33, tariff items 8520 33 10, 8520 33 90, sub-heading 8520 39, tariff items 8520 39 10, 8520 39 90, sub-heading 8520 90, tariff items 8520 90 10 and 8520 90 90 and the entries relating thereto shall be omitted;				
(xii) for heading 8523, sub-heading 8523 11, tariff items 8523 11 11 to 8523 11 29, sub-heading 8523 12, tariff items 8523 12 11 to 8523 12 29, sub-heading 8523 13, tariff items 8523 13 11 to 8523 13 29, sub-heading 8523 20, tariff items 8523 20 10 to 8523 30 00, sub-heading 8523 90, tariff items 8523 90 10 to 8523 90 90 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—				
"8523	DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, "SMART CARDS" AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37			
	— <i>Magnetic media:</i>			
8523 21 00	— Cards incorporating a magnetic stripe	u	12.5%	-
8523 29	— <i>Other:</i>			
8523 29 10	— Audio cassettes	u	12.5%	-
8523 29 20	— Video cassettes	u	12.5%	-
8523 29 30	— Video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	u	12.5%	-
8523 29 40	— ¾" and 1" video cassettes	u	12.5%	-
8523 29 50	— ½" video cassettes suitable to work with betacam, betacam SP/M II and VHS type VCR	u	12.5%	-
8523 29 60	— Other video cassettes and tapes ¾" and 1" video cassettes	u	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
8523 29 70	— All kinds of Magnetic discs	u	12.5%	-
8523 29 80	— Cartridge tape	u	12.5%	-
8523 29 90	— Other	u	12.5%	-
8523 40	- <i>Optical media:</i>			
8523 40 10	— Matrices for production of records; prepared record blank	u	12.5%	-
8523 40 20	— Cartridge Tape	u	12.5%	-
8523 40 30	— ½" Video cassette suitable to work with digital VCR	u	12.5%	-
8523 40 40	— Compact disc (Audio)	u	12.5%	-
8523 40 50	— Compact disc (video)	u	12.5%	-
8523 40 60	— Blank master discs (that is, substrate) for producing stamper for compact disc	u	12.5%	-
8523 40 70	— Stamper for CD audio, CD video and CD-ROM	u	12.5%	-
8523 40 80	— Digital video disc	u	12.5%	-
8523 40 90	— Other	u	12.5%	-
	- <i>Semi-conductor media:</i>			
8523 51 00	— Solid-state non-volatile storage devices	u	12.5%	-
8523 52 00	— Smart cards	u	Free	-
8523 59 00	— Other	u	12.5%	-
8523 80	— <i>Other:</i>			
8523 80 10	— Gramophone records	u	12.5%	-
8523 80 20	— Information technology software	u	Free	-
8523 80 30	— Audio-visual news or audio visual views	u	12.5%	-
8523 80 40	— Children's video films	u	12.5%	-
8523 80 50	— Video tapes of educational nature	u	12.5%	-
8523 80 60	— 2-D/3D computer graphics	u	12.5%	-
8523 80 90	— Other	u	12.5%	-;

(xiii) heading 8524, sub-heading 8524 10, tariff items 8524 10 10, 8524 10 90, sub-heading 8524 31, tariff items 8524 31 11 to 8524 31 90, sub-heading 8524 32, tariff items 8524 32 10, 8524 32 90, sub-heading 8524 39, tariff items 8524 39 10 to 8524 39 90, sub-heading 8524 40, tariff items 8524 40 11 to 8524 40 90, sub-heading 8524 51, tariff items 8524 51 11 to 8524 51 90, sub-heading 8524 52, tariff items 8524 52 11 to 8524 52 90, sub-heading 8524 53, tariff items 8524 53 11 to 8524 60 00, sub-heading 8524 91, tariff items 8524 91 11 to 8524 91 90, sub-heading 8524 99, tariff items 8524 99 10 to 8524 99 99 and the entries relating thereto shall be omitted;

(xiv) for heading 8525, sub-heading 8525 10, tariff items 8525 10 10 to 8525 10 90, sub-heading 8525 20, tariff items 8525 20 11 to 8525 40 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
"8525	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS			
8525 50	- <i>Transmission apparatus:</i>			
8525 50 10	-- Radio broadcast transmitter	u	12.5%	-
8525 50 20	-- TV broadcast transmitter	u	12.5%	-
8525 50 30	-- Broadcast equipment sub-system	u	12.5%	-
8525 50 40	-- Communication jamming equipment	u	12.5%	-
8525 50 50	-- Wireless microphone	u	12.5%	-
8525 50 90	-- Other	u	12.5%	-
8525 60	- <i>Transmission apparatus incorporating reception apparatus:</i>			
	-- <i>Two way radio communication equipment:</i>			
8525 60 11	--- Walkie talkie set	u	Free	
8525 60 12	--- Marine radio communication equipment	u	Free	
8525 60 13	--- Amateur radio equipment	u	Free	
8525 60 19	--- Other	u	Free	
	-- <i>Other:</i>			
8525 60 91	--- VSAT terminals	u	Free	
8525 60 92	--- Other satellite communication equipment	u	Free	
8525 60 99	--- Other	u	Free	
8525 80	- <i>Television cameras, digital cameras and video camera recorders:</i>			
8525 80 10	-- Television Cameras	u	12.5%	-
8525 80 20	-- Digital cameras	u	12.5%	-
8525 80 30	-- Video camera recorders	u	12.5%	-
8525 80 90	-- Other	u	12.5%	-";

(xv) for heading 8527, tariff items 8527.12 00 to 8527 39 00, sub-heading 8527 90, tariff items 8527 90 11 to 8527 90 90 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—

"8527	RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK
-	<i>Radio-broadcast receivers capable of operating without an external source of power:</i>

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
8527 12 00	- Pocket-size radio cassette-players	u	12.5%	-
8527 13 00	- Other apparatus combined with sound recording or reproducing apparatus	u	12.5%	-
8527 19 00	- Other	u	12.5%	-
	- <i>Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:</i>			
8527 21 00	- Combined with sound recording or reproducing apparatus	u	12.5%	-
8527 29 00	- Other	u	12.5%	-
	- <i>Other:</i>			
8527 91 00	- Combined with sound recording or reproducing apparatus	u	12.5%	-
8527 92 00	- Not combined with sound recording or reproducing apparatus but combined with a clock	u	12.5%	-
8527 99	- <i>Other:</i>			
	- <i>Radio communication receivers:</i>			
8527 99 11	- Radio pagers	u	12.5%	-
8527 99 12	- Demodulators	u	12.5%	-
8527 99 19	- Other	u	12.5%	-
8527 99 90	- Other	u	12.5%	-

(xvi) for heading 8528, sub-heading 8528 12, tariff items 8528 12 11 to 8528 12 99, sub-heading 8528 13, tariff items 8528 13 10, 8528 13 90, sub-heading 8528 21, tariff items 8528 21 10 to 8528 22 00, sub-heading 8528 30, tariff items 8528 30 10 to 8528 30 30 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—

**"8528** MONITORS AND PROJECTORS,  
NOT INCORPORATING  
TELEVISION RECEPTION  
APPARATUS; RECEPTION  
APPARATUS FOR TELEVISION,  
WHETHER OR NOT  
INCORPORATING RADIO-  
BROADCAST RECEIVERS OR  
SOUND OR VIDEO RECORDING  
OR REPRODUCING APPARATUS

	- <i>Cathode-ray tube monitors :</i>			
8528 41 00	- Of a kind solely or principally used in an automatic data processing system of heading 8471	u	12.5%	-
8528 49 00	- Other	u	12.5%	-
	- <i>Other monitors:</i>			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
8528 51 00	— Of a kind solely or principally used in an automatic data processing system of heading 8471	u	12.5%	-
8528 59 00	— Other — <i>Projectors:</i>	u	12.5%	-
8528 61 00	— Of a kind solely or principally used in an automatic data processing system of heading 8471	u	12.5%	-
8528 69 00	— Other — <i>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</i>	u	12.5%	-
8528 71 00	— Not designed to incorporate a video display or screen	u	12.5%	-
8528 72	— <i>Other, colour:</i>			
8528 72 11	— Television set of screen size upto 36 cm	u	12.5%	-
8528 72 12	— Television set of screen size exceeding 36 cm but not exceeding 54 cm	u	12.5%	-
8528 72 13	— Television set of screen size exceeding 54 cm but not exceeding 68 cm	u	12.5%	-
8528 72 14	— Television set of screen size exceeding 68 cm but not exceeding 74 cm	u	12.5%	-
8528 72 15	— Television set of screen size exceeding 74 cm but not exceeding 87 cm	u	12.5%	-
8528 72 16	— Television set of screen size exceeding 87 cm but not exceeding 105 cm	u	12.5%	-
8528 72 17	— Television set of screen size exceeding 105 cm	u	12.5%	-
8528 72 18	— Liquid crystal display television set of screen size below 63 cm	u	12.5%	-
8528 72 19	— Other	u	12.5%	-
8528 73	— <i>Other, black and white or other monochrome:</i>			
8528 73 10	— Liquid crystal display television set of screen size below 25 cm	u	12.5%	-
8528 73 90	— Other	u	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(xvii) in heading 8535, in the entry in column (2), for the word "PLUGS", the words "PLUGS AND OTHER CONNECTORS" shall be substituted;

(xviii) in heading 8536,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

"ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1,000 VOLTS; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES.";

(b) after tariff item 8536 69 90 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

"8536 70 00	- Connectors for optical fibres, optical fibre bundles or cables	kg.	12.5%	-";
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(xix) for heading 8542, sub-heading 8542 10, tariff items 8542 10 10 to 8542 21 00, sub-heading 8542 29, tariff items 8542 29 10 to 8542 90 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

**"8542 ELECTRONIC INTEGRATED CIRCUITS**

- *Electronic integrated circuits:*

8542 31 00	- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	Free	-
8542 32 00	- Memories	u	Free	-
8542 33 00	- Amplifiers	u	Free	-
8542 39	- <i>Other:</i>			
8542 39 10	- Sim cards	u	Free	-
8542 39 20	- Memory cards	u	Free	-
8542 39 90	- Other	u	Free	-
8542 90 00	- Parts	kg.	Free	-";

(xx) for heading 8543, tariff item 8543 11 00, sub-heading 8543 19, and tariff items 8543 19 10 to 8543 19 90 and the entries relating thereto, the following heading, sub-heading, and tariff items and entries shall be substituted, namely:—

**"8543 ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER**

8543 10	- <i>Particle accelerators:</i>			
8543 10 10	- Ion implanters for doping semiconductor material	u	Free	-
8543 10 20	- Vane graft, cock-croft, Walton accelerators	u	12.5%	-
8543 10 30	- Synchrocyclotrons, synchrotrons	u	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
8543 10 90	— Other including cyclotrons	u	12.5%	-";
(xxi) in heading 8543, for tariff items 8543 40 00, 8543 81 00, sub-heading 8543 89, tariff items 8543 89 10 to 8543 89 99 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—				
" 8543 70	- <i>Other machines and apparatus:</i>			
8543 70 11	— Proximity card and tags	u	Free	-
8543 70 12	— Metal detector	u	12.5%	-
8543 70 13	— Mine detector	u	12.5%	-
8543 70 19	— Other	u	12.5%	-
	— <i>Audio special effect equipment:</i>			
8543 70 21	— Digital reverberators	u	12.5%	-
8543 70 22	— Mixing system or consoles	u	12.5%	-
8543 70 29	— Other	u	12.5%	-
	— <i>Video special effect equipments:</i>			
8543 70 31	— Video mixing system or consoles	u	12.5%	-
8543 70 32	— Video effect system	u	12.5%	-
8543 70 33	— Digital layering machine	u	12.5%	-
8543 70 34	— Paint box	u	12.5%	-
8543 70 35	— Video typewriter	u	12.5%	-
8543 70 36	— Video matting machine	u	12.5%	-
8543 70 39	— Other	u	12.5%	-
	— <i>Edit control Unit:</i>			
8543 70 41	— Computerised editing system controlling more than three video editing machines	u	12.5%	-
8543 70 42	— Other video control unit	u	12.5%	-
8543 70 49	— Other	u	12.5%	-
8543 70 50	— Colour corrector	u	12.5%	-
	— <i>Amplifier:</i>			
8543 70 61	— Broadcast amplifier	u	12.5%	-
8543 70 62	— Limiting amplifier, video distribution amplifier and stabilizing amplifiers	u	12.5%	-
8543 70 69	— Other	u	12.5%	-
	— <i>Graphic equalizer and synthesized receivers:</i>			
8543 70 71	— Graphic equalizer	u	12.5%	-
8543 70 72	— Synthesised receivers	u	12.5%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	— <i>Other:</i>			
8543 70 91	— RF(radio frequency) power amplifier and noise generators for communication jamming equipment, static and mobile or man-portable	u	12.5%	-
8543 70 92	— Equipment gadgets based on solar energy	u	12.5%	-
8543 70 93	— Professional beauty care equipment	u	12.5%	-
8543 70 94	— Audio visual stereo encoders	u	12.5%	-
8543 70 95	— Time code generator	u	12.5%	-
8543 70 99	— Other	u	12.5%	-";
(xxii) in the heading 8544, for tariff item 8544 30 00, sub-heading 8544 41, tariff items 8544 41 11 to 8544 41 90, sub-heading 8544 49, tariff items 8544 49 11 to 8544 49 90, sub-heading 8544 51, tariff items 8544 51 10 to 8544 51 90, sub-heading 8544 59, tariff items 8544 59 10 to 8544 59 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—				
"8544 30 00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg.	12.5%	-
	- <i>Other electric conductors, for a voltage not exceeding 1,000 V:</i>			
8544 42	— <i>Fitted with connectors:</i>			
8544 42 10	— Paper insulated	kg.	12.5%	-
8544 42 20	— Plastic insulated	kg.	12.5%	-
8544 42 30	— Rubber insulated	kg.	12.5%	-
8544 42 90	— Other	kg.	12.5%	-
8544 49	- <i>Other:</i>			
	- <i>Other electric conductors, for a voltage not exceeding 80 V:</i>			
	— <i>Telephone cables:</i>			
8544 49 11	— Dry core paper insulated	kg.	12.5%	-
8544 49 19	— Other	kg.	12.5%	-
8544 49 20	— Paper insulated	kg.	12.5%	-
8544 49 30	— Plastic insulated	kg.	12.5%	-
8544 49 40	— Rubber insulated	kg.	12.5%	-
8544 49 90	— Other	kg.	12.5%	-";

(73) in Section XVII, in Note I, the figures "9501" shall be omitted;

(74) in Chapter 86, in heading 8606,—

(i) tariff item 8606 20 00 and the entries relating thereto shall be omitted;



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(ii) in tariff item 8606 30 00, in the entry in column (2), the word and figures " or 8606 20" shall be omitted;

(75) in Chapter 87,—

(i) in Note 4, for the figures "9501", the figures "9503" shall be substituted;

(ii) in heading 8708, for tariff items 8708 29 00 to 8708 99 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"8708 29 00	— Other	kg.	12.5%	-
8708 30 00	— Brakes and servo-brakes; parts thereof	kg.	12.5%	-
8708 40 00	— Gear boxes and parts thereof	kg.	12.5%	-
8708 50 00	— Drive-axes with differential, whether or not provided with other transmission components, non-driving axles; parts thereof	kg.	12.5%	-
8708 70 00	— Road wheels and parts and accessories thereof	kg.	12.5%	-
8708 80 00	— Suspension systems and parts thereof (including shock absorbers)	kg.	12.5%	-
	— <i>Other parts and accessories:</i>			
8708 91 00	— Radiators and parts thereof	kg.	12.5%	-
8708 92 00	— Silencers (mufflers) and exhaust pipes; parts thereof	kg.	12.5%	-
8708 93 00	— Clutches and parts thereof	kg.	12.5%	-
8708 94 00	— Steering wheels, steering columns and steering boxes; parts thereof	kg.	12.5%	-
8708 95 00	— Safety airbags with inflator system; parts thereof	kg.	12.5%	-
8708 99 00	— Other	kg.	12.5%	-";

(76) in Chapter 88,—

(i) for heading 8801, tariff items 8801 10 00 to 8801 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

"8801	BALLOONS AND DIRIGIBLES, GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT			
8801 00	— <i>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:</i>			
8801 00 10	— Gliders and hang gliders	u	12.5%	-
8801 00 20	— Balloons	u	12.5%	-
8801 00 90	— Other	u	12.5%	-";

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(77) in Chapter 90, —

(i) in Note 1, —

(a) in clause (a), for the brackets, word and figures "(heading 4204)", the brackets, word and figures "(heading 4205)" shall be substituted;

(b) in clause (g), for the words, figures and bracket "of heading 8481)", the following words, figures and brackets shall be substituted, namely:—

"of heading 8481; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials) of heading 8486;"

(c) for clause (h), the following clause shall be substituted, namely:—

"(h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading 8519); sound-heads (heading 8522); television cameras, digital cameras and video camera recorders (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); connectors for optical fibres, optical fibre bundles or cables (heading 8536); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;"

(ii) in Note 2, in clause (a), for the figures "8485", the figures "8487" shall be substituted;

(iii) for Note 3, the following Note shall be substituted, namely:—

"3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.";

(iv) in heading 9006, tariff items 9006 20 00 and 9006 62 00 and the entries relating thereto shall be omitted;

(v) heading 9009, tariff items 9009 11 00 to 9009 99 00 and the entries relating thereto shall be omitted;

(vi) in heading 9010, —

(a) in the entry in column (2), the brackets and words "(INCLUDING APPARATUS FOR THE PROJECTION OR DRAWING OF CIRCUIT PATTERNS ON SENSITISED SEMI-CONDUCTOR MATERIALS)" shall be omitted;

(b) for tariff items 9010 10 00 to 9010 49 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—

"9010 10 00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	u	12.5%	"-;
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(vii) in heading 9027, tariff item 9027 40 00 and the entries relating thereto shall be omitted;

(viii) in heading 9030, —

(a) for tariff items 9030 20 00, 9030 31 00, sub-heading 9030 39, tariff items 9030 39 10 to 9030 39 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
" 9030 20 00	- Oscilloscopes and oscillographs - <i>Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:</i>	u	12.5%	-
9030 31 00	-- Multimeters without a recording device	u	12.5%	-
9030 32 00	-- Multimeters with a recording device	u	12.5%	-
9030 33	-- <i>Other, without a recording device:</i>			
9030 33 10	--- Ammeters, volt meters and watt meters	u	12.5%	-
9030 33 20	--- Spectrum resistance meters	u	12.5%	-
9030 33 30	--- Capacitance meter	u	12.5%	-
9030 33 40	--- Frequency measuring apparatus	u	12.5%	-
9030 33 50	--- Megar meters	u	12.5%	-
9030 33 90	--- Other	u	12.5%	-
9030 39 00	-- Other, with a recording device	u	12.5%	-;

(b) in column (1), for tariff item "9030 83 00", the tariff item "9030 84 00" shall be substituted;

(ix) in heading 9031, tariff item 9031 30 00 and the entries relating thereto shall be omitted;

(78) in Chapter 91,—

(i) in heading 9101, tariff item 9101 12 00 and the entries relating thereto shall be omitted;

(ii) in heading 9106, tariff item 9106 20 00 and the entries relating thereto shall be omitted;

(79) in Chapter 92,—

(i) heading 9203, sub-heading 9203 00, tariff items 9203 00 10 and 9203 00 90 and the entries relating thereto shall be omitted;

(ii) heading 9204, tariff items 9204 10 00 and 9204 20 00 and the entries relating thereto shall be omitted;

(iii) in heading 9209, tariff items 9209 10 00, 9209 20 00 and 9209 93 00 and the entries relating thereto shall be omitted;

(80) in Chapter 93, in heading 9306, tariff item 9306 10 00 and the entries relating thereto shall be omitted;

(81) in Chapter 94,—

(i) in Note 3, for the brackets and letters "(a)" and "(b)", the brackets and letters "(A)" and "(B)" shall respectively be substituted;

(ii) in heading 9401, for tariff item 9401 50 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"- *Seats of cane, osier, bamboo or similar materials:*

9401 51 00	- Of bamboo or rattan	u	12.5%	-
9401 59 00	- Other	u	12.5%	-

(iii) in heading 9403, for sub-heading 9403 80, tariff items 9403 80 10 and 9403 80 90 and the entries relating thereto, the following shall be substituted, namely:—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

	" - Furniture of other materials, including cane, osier, bamboo or similar materials :			
9403 81 00	- Of bamboo or rattan	u	12.5%	-
9403 89 00	- Other	u	12.5%	-" ;

(82) in Chapter 95,—

(i) in Note 1,—

(a) for clause (a), the following clause shall be substituted namely:—

"(a) Candles (heading 3406);";

(b) in clause (i), the word "or" occurring at the end shall be omitted ;

(c) in clause (u), for the brackets and words "(classified according to the constituent material).", the brackets and words "(Classified according to the constituent material); or" shall be substituted;

(d) after clause (u), the following clause shall be inserted, namely:—

"(v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).";

(ii) for Note 4, the following Notes shall be substituted, namely:—

"4. Subject to the provisions of Note 1, heading 9503 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of rule 3 (b) of the General rules for Interpretation of this schedule, and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5. Heading 9503 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).";

(iii) headings 9501, sub-heading 9501 00, tariff items 9501 00 10 and 9501 00 90 and the entries relating thereto shall be omitted;

(iv) heading 9502, sub-heading 9502 10, tariff items 9502 10 10 to 9502 99 00 and the entries relating thereto shall be omitted;

(v) for heading 9503, tariff items 9503 10 00 to 9503 41 00, sub-heading 9503 49, tariff items 9503 49 10 to 9503 49 90, sub-heading 9503 50, tariff items 9503 50 10, 9503 50 90, sub-heading 9503 60, tariff items 9503 60 10, 9503 60 90, sub-heading 9503 70, tariff items 9503 70 10, 9503 70 90, sub-heading 9503 80, tariff items 9503 80 10 and 9503 80 90, sub-heading 9503 90, tariff items 9503 90 10 to 9503 90 90 and the entries relating thereto the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

**9503** TRICYCLES, SCOOTERS, PEDAL  
CARS AND SIMILAR WHEELED TOYS;  
DOLLS' CARRIAGES; DOLLS; OTHER  
TOYS; REDUCED-SIZE ("SCALE")  
MODELS AND SIMILAR  
RECREATIONAL MODELS, WORKING  
OR NOT; PUZZLES OF ALL KINDS

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
9503 00	- <i>Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:</i>			
9503 00 10	-- Of wood	u	12.5%	-
9503 00 20	-- Of metal	u	12.5%	-
9503 00 30	-- Of plastics	u	12.5%	-
9503 00 90	-- Other	u	12.5%	-;

(vi) in heading 9504,—

(a) for tariff item 9504 20 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—

"9504 20 00	- Articles and accessories for billiards of all kinds	u	12.5%	-";
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(b) for sub-heading 9504 30, tariff items 9504 30 10 to 9504 30 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"9504 30 10	- Other games, operated by coins, bank notes, bank cards, tokens or by other means of payment, other than bowling alley equipment	u	12.5%	-
9504 30 20	— Carom board, with or without coins and strikers	u	12.5%	-
9504 30 90	— Other	u	12.5%	-";

(83) in Chapter 96, for heading 9614, tariff item 9614 20 00, sub-heading 9614 90, tariff items 9614 90 10 to 9614 90 90 and the entries relating thereto, the following shall be substituted, namely:—

"9614 00 00	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS AND PARTS THEREOF	u	12.5%	-";
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(84) in Chapter 97, in Note 4, for the brackets and letters "(a)" and "(b)", the brackets and letters "(A)" and "(B)" shall respectively be substituted.

## THE FIFTH SCHEDULE

(See section 66)

## PART I

In the Third Schedule to the Central Excise Act,—

(1) after S. No. 71 and the entries relating thereto, the following S.No., heading and entries shall be inserted, namely:—

S. No.	Heading, sub-heading or tariff item	Description of goods
(1)	(2)	(3)
"71A.	8443	Facsimile machines";

(2) after S.No.76 and the entries relating thereto, the following S. No., heading and entries shall be inserted, namely:—

(1)	(2)	(3)
"76A.	8508	Vacuum Cleaners with self contained electric motor";

(3) against S.No. 77, for the entry in column (3), the following entry shall be substituted, namely:—

"Electro-mechanical domestic appliances with self contained electric motor, other than vacuum cleaners of heading 8508";

(4) against S.No. 81, in the entry in column (3), the words "; facsimile machines" shall be omitted;

(5) against S.No. 84, for the entry in column (3), the following entry shall be substituted, namely:—

"Unrecorded audio cassettes; recorded or unrecorded video cassettes; recorded or unrecorded magnetic discs";

(6) against S. Nos. 85, 86, 87 and 88, the entries in columns (2) and (3) shall be omitted;

(7) for S. No. 89 and the entries relating thereto, the following S. No., heading and entries shall be substituted, namely:—

(1)	(2)	(3)
"89	8525 or 8517	Cellular or mobile phones
89A.	8527	Pagers";

## PART II

In the Third Schedule to the Central Excise Act, after S. No. 99 and the entries relating thereto, the following entries shall be inserted, namely:—

(1)	(2)	(3)
"100.	Any heading	Parts, components and assemblies of automobiles
101.	3808 30 40	Plant-growth regulator
102.	9603 21 00	Toothbrush".



## THE SIXTH SCHEDULE

[See section 67(a)]

In the First Schedule to the Central Excise Tariff Act,—

(1) in Chapter 16, for the entry in column (4) occurring against all the tariff items, the entry “Nil” shall be substituted;

(2) in Chapter 19,—

(i) in tariff items 1902 11 00, 1902 19 00, 1902 20 10, 1902 20 90, 1902 30 10 and 1902 30 90, for the entry in column (4) occurring against each of them, the entry “Nil” shall be substituted;

(ii) in tariff items 1905 31 00, 1905 32 19, 1905 90 10 and 1905 90 20, for the entry in column (4) occurring against each of them, the entry “8%” shall be substituted;

(3) in Chapter 21,—

(i) in tariff item 2105 00 00, for the entry in column (4), the entry “Nil” shall be substituted;

(ii) in tariff item 2106 90 20, for the entry in column (4), the entry “37.5%” shall be substituted;

(4) in Chapter 24,—

(i) for the entry in column (4) occurring against all the tariff items of heading 2401, the entry “42%” shall be substituted;

(ii) in tariff item 2402 20 10, for the entry in column (4), the entry “Rs.125 per thousand” shall be substituted;

(iii) in tariff item 2402 20 20, for the entry in column (4), the entry “Rs.415 per thousand” shall be substituted;

(iv) in tariff item 2402 20 30, for the entry in column (4), the entry “Rs.620 per thousand” shall be substituted;

(v) in tariff item 2402 20 40, for the entry in column (4), the entry “Rs.1,005 per thousand” shall be substituted;

(vi) in tariff item 2402 20 50, for the entry in column (4), the entry “Rs.1,340 per thousand” shall be substituted;

(vii) in tariff item 2402 20 90, for the entry in column (4), the entry “Rs.1,645 per thousand” shall be substituted;

(viii) in tariff item 2403 10 10, for the entry in column (4), the entry “50%” shall be substituted;

(ix) in tariff item 2403 10 31, for the entry in column (4), the entry “Rs. 12 per thousand” shall be substituted;

(x) in tariff item 2403 10 39, for the entry in column (4), the entry “Rs. 30 per thousand” shall be substituted;

(xi) in tariff items 2403 91 00, 2403 99 10, 2403 99 20, 2403 99 30, 2403 99 40, 2403 99 50, 2403 99 60 and 2403 99 90, for the entry in column (4) occurring against each of them, the entry “50%” shall be substituted;

(5) in Chapter 25,—

(i) after Note 5, the following Note shall be inserted, namely:—

‘6. In relation to products of headings 2515 and 2516, the process of cutting or sawing or sizing or polishing or any other process, for converting of stone blocks into slabs or tiles, shall amount to “manufacture”.’;

(ii) in tariff item 2503 00 10, for the entry in column (4), the entry “16%” shall be substituted;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
(6) in Chapter 28,—			
(i) in heading 2812,—			
(a) for tariff item 2812 10 10 and the entries relating thereto, the following shall be substituted, namely:—			
“2812 10 10	— Phosgene (carbonyl chloride, carbonyl dichloride, carbon oxy-chloride, chloroformyl chloride)	kg.	16%”;
(b) for tariff item 2812 10 20 and entries relating thereto, the following shall be substituted, namely:—			
“— <i>Phosphorus trichloride and Phosphorus pentachloride:</i>			
2812 10 21	— Phosphorus trichloride	kg.	16%
2812 10 22	— Phosphorous pentachloride	kg.	16%”;
(c) for tariff item 2812 10 40 and entries relating thereto, the following shall be substituted, namely:—			
“— <i>Sulphur oxy-chloride, Sulphur monochloride, Sulphur dichloride and Thionyl chloride:</i>			
2812 10 41	— Sulphur oxy-chloride	kg.	16%
2812 10 42	— Sulphur monochloride	kg.	16%
2812 10 43	— Sulphur dichloride	kg.	16%
2812 10 47	— Thionyl chloride	kg.	16%”;
(d) after tariff item 2812 10 50 and the entries relating thereto, the following shall be inserted, namely:—			
“2812 10 60	— Arsenous trichloride	kg.	16%”;
(ii) in heading 2851, for tariff item 2851 00 90 and the entries relating thereto, the following shall be substituted, namely:—			
“— <i>Other:</i>			
2851 00 91	— Cyanogen chloride [(CN) Cl]	kg.	16%
2851 00 99	— Other	kg.	16%”;
(7) in Chapter 29,—			
(i) in heading 2903, for tariff item 2903 30 10 and the entries relating thereto, the following shall be substituted, namely:—			
“— <i>Fluorinated derivatives:</i>			
2903 30 11	— 1-Propene, 1, 1,3,3,3,-Pentafluoro-2-(trifluoromethyl) (PFIB)	kg.	16%
2903 30 19	— Other	kg.	16%”;
(ii) in heading 2904, after tariff item 2904 90 70 and the entries relating thereto, the following shall be inserted, namely:—			
“2904 90 80	— Chloropicrin (Trichloronitro-Methane)	kg.	16%”;
(iii) in heading 2905, for tariff item 2905 19 00 and the entries relating thereto, the following shall be substituted, namely:—			
“2905 19 — <i>Other:</i>			
2905 19 10	— 2-Butanol, 3, 3-dimethyl-	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2905 19 90	— Other	kg.	16%";
(iv) in heading 2918, for tariff item 2918 19 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2918 19	— Other:		
2918 19 10	— Benzeneacetic acid, alpha-hydroxy-alpha-phenyl-	kg.	16%
2918 19 90	— Other	kg.	16%";
(v) in heading 2920,—			
(a) for tariff item 2920 10 00 and the entries relating thereto, the following shall be substituted, namely:—			
"— <i>Phosphorothioic acid, S [2-(diethylamino) ethyl] O,O-diethyl ester; and Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>			
2920 10 10	— Phosphorothioic acid, S [2-(diethylamino) ethyl] O,O-diethyl ester	kg.	16%
2920 10 20	— Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	16%";
(b) for tariff item 2920 90 90 and the entries relating thereto, the following shall be substituted, namely:—			
"— Other :			
2920 90 41	— Trimethyl Phosphite	kg.	16%
2920 90 42	— Triethyl Phosphite	kg.	16%
2920 90 43	— Dimethyl Phosphite	kg.	16%
2920 90 44	— Diethyl Phosphite	kg.	16%
2920 90 45	— O, O, Dimethyl Methyl Phosphonate	kg.	16%
2920 90 47	— Phosphonic Acid, Methyl-compound with (aminoimino methyl) urea (1:1)	kg.	16%
2920 90 48	— 1-Propanaminium N, N, N-trimethyl -3-[1-oxo-9-octadecenyl)amino]-, (Z)-methyl methylphosphonate	kg.	16%
2920 90 51	— Phosphonic acid, [methyl-bis (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphorinan-5-yl) methyl] ester	kg.	16%
2920 90 52	— Phosphonic acid, [methyl- (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphorinan-5-yl)methyl] ester	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2920 90 53	— Phosphonic acid, propyl-dimethyl ester	kg.	16%
2920 90 54	— Phosphonous acid, methyl-diethyl ester	kg.	16%
2920 90 55	— Phosphonic acid, ethyl-	kg.	16%
2920 90 56	— Phosphonic acid, propyl-	kg.	16%
2920 90 57	— Phosphinic acid, methyl-	kg.	16%
2920 90 58	— Phosphonochloridic acid, methyl-, methyl ester	kg.	16%
2920 90 61	— Phosphonothioic dichloride, ethyl-	kg.	16%
2920 90 62	— Phosphonic acid, methyl-	kg.	16%
2920 90 63	— Phosphonic acid, methyl-, dimethyl ester	kg.	16%
2920 90 64	— Phosphonic dichloride, methyl-	kg.	16%
2920 90 65	— Phosphonous dichloride, methyl-	kg.	16%
2920 90 66	— Phosphonic acid, ethyl-, diethyl ester	kg.	16%
2920 90 99	— Other	kg.	16%";

(vi) in heading 2921, for tariff item 2921 19 00 and the entries relating thereto, the following shall be substituted, namely:—

2921 19	— Other :		
	— 2-Chloro N,N-Di-isopropyl ethylamine and Ethanamine, 2-Chloro-N, N-dimethyl :		
2921 19 11	— 2-Chloro N,N-Di-isopropyl ethylamine	kg.	16%
2921 19 14	— Ethanamine, 2-Chloro-N, N-dimethyl	kg.	16%
2921 19 90	— Other	kg.	16%";

(vii) in heading 2922,—

(a) for tariff items 2922 11 00 and 2922 12 00 and the entries relating thereto, the following shall be substituted, namely:—

2922 11	— Monoethanolamine and its salts:		
	— 2-Hydroxy N,N-Diisopropyl Ethylamine, N,N-Diethyl Amino ethyl Chloride Hydrochloride, Di-ethyl Amino ethanethiol Hydrochloride, Di-Methyl Amino ethyl chloride Hydrochloride, Di-Methyl Amino ethanethiol, Di-Methyl Amino ethanethiol Hydrochloride:		
2922 11 11	— 2-Hydroxy N,N-Diisopropyl Ethylamine	kg.	16%
2922 11 12	— N,N-Diethyl Amino ethyl Chloride Hydrochloride	kg.	16%
2922 11 13	— Di-ethyl Amino ethanethiol Hydrochloride	kg.	16%
2922 11 14	— Di-Methyl Amino ethyl chloride Hydrochloride	kg.	16%
2922 11 15	— Di-Methyl Amino ethanethiol	kg.	16%
2922 11 16	— Di-Methyl Amino ethanethio Hydrochloride	kg.	16%
2922 11 90	— Other	kg.	16%
2922 12	— Diethanolamine and its salts:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	— <i>Ethyldiethanolamine and Methyldiethanolamine :</i>		
2922 12 11	— Ethyldiethanolamine	kg.	16%
2922 12 12	— Methyldiethanolamine	kg.	16%
2922 12 90	— Other	kg.	16%”;

(b) for tariff item 2922 19 00 and the entries relating thereto, the following shall be substituted, namely:—

“2922 19	— Other :		
2922 19 10	— Diethyl amino ethanethiol	kg.	16%
2922 19 20	— Ethanol, 2- [bis(1-methylethyl) amino]-	kg.	16%
2922 19 30	— Ethanethiol, 2-(diethylamino)-	kg.	16%
2922 19 90	— Other	kg.	16%”;

(viii) in heading 2930, for tariff item 2930 90 90 and the entries relating thereto, the following shall be substituted, namely:—

“— Other :			
2930 90 91	— Ethanol, 2,2'-thiobis-	kg.	16%
2930 90 99	— Other	kg.	16%”;

(ix) in heading 2933, after tariff item 2933 39 20 and the entries relating thereto, the following shall be inserted, namely:—

“2933 39 30	— 1-Azabicyclo (2.2.2.) octan-3-ol	kg.	16%”;
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(x) in heading 2939, for tariff item 2939 29 00 and the entries relating thereto, the following shall be substituted, namely:—

“2939 29	— Other :		
2939 29 10	— Benzeneacetic acid, alpha -hydroxy-alpha-phenyl, 1- azabicyclo [2.2.2.]oct-3-yl ester	kg.	16%
2939 29 90	— Other	kg.	16%”.

(8) in Chapter 32, for Note 7, the following Note shall be substituted, namely:—

“7. In relation to products of tariff items 3204 19 81, 3204 19 82, 3204 19 83, 3204 19 84, 3204 19 85, 3204 19 86, 3204 19 87, 3204 19 88, 3204 19 89, 3204 19 90 and products of heading 3206, labelling, re-labelling of containers and re-packing from bulk packs to retail packs or the adoption of any other treatment, to render the product marketable to the consumer, shall amount to “manufacture”.”;

(9) in Chapter 39, after Note 15, the following Note shall be inserted, namely:—

“16. In relation to the products of headings 3920 and 3921, the process of metallization shall amount to “manufacture”.”;

(10) in Chapter 50, in tariff items 5004 00 90, 5005 00 21, 5005 00 22, 5006 00 31, 5006 00 32, 5006 00 33 and 5006 00 39, for the entry in column (4) occurring against each of them, the entry “8%” shall be substituted;

(11) in Chapter 51, for the entry in column (4) occurring against all the tariff items of headings 5105, 5106, 5107, 5108, 5109, 5110, 5111, 5112 and 5113, the entry “8%” shall be substituted;

(12) in Chapter 52, for the entry in column (4) occurring against all the tariff items of headings 5204, 5205, 5206, 5207, 5208, 5209, 5210, 5211 and 5212, the entry “8%” shall be substituted;

(13) in Chapter 53,—

(i) for the entry in column (4) occurring against all the tariff items of headings 5302 and 5304, the entry "8%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 5305 (except tariff item 5305 90 10), the entry "8%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 5306, the entry "8%" shall be substituted;

(iv) in tariff items 5308 20 00, 5308 90 10 and 5308 90 90, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of headings 5309, 5310 and 5311, the entry "8%" shall be substituted;

(14) in Chapter 54,—

(i) for the entry in column (4) occurring against all the tariff items of headings 5401 and 5404, the entry "8%" shall be substituted;

(ii) in tariff item 5405 00 00, for the entry in column (4), the entry "8%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 5407 and 5408, the entry "8%" shall be substituted;

(15) in Chapter 55, for the entry in column (4) occurring against all the tariff items of headings 5508, 5509, 5510, 5511, 5512, 5513, 5514, 5515 and 5516, the entry "8%" shall be substituted;

(16) in Chapter 56, for the entry in column (4) occurring against all the tariff items (except tariff items 5601 10 00, 5601 22 00, 5607 10 10, 5607 10 90, 5608 11 10 and 5608 11 90), the entry "8%" shall be substituted;

(17) in Chapter 57, for the entry in column (4) occurring against all the tariff items, the entry "8%" shall be substituted;

(18) in Chapter 58, for the entry in column (4) occurring against all the tariff items (except tariff items 5804 30 00, 5805 00 10, 5805 00 20, 5805 00 90, 5807 10 10, 5807 10 20, 5807 10 90, 5807 90 10 and 5807 90 90), the entry "8%" shall be substituted;

(19) in Chapter 59, for the entry in column (4) occurring against all the tariff items (except tariff items 5902 10 10 and 5902 10 90), the entry "8%" shall be substituted;

(20) in Chapter 60, for the entry in column (4) occurring against all the tariff items, the entry "8%" shall be substituted;

(21) in Chapter 61, for the entry in column (4) occurring against all the tariff items, the entry "8%" shall be substituted;

(22) in Chapter 62, for the entry in column (4) occurring against all the tariff items, the entry "8%" shall be substituted;

(23) in Chapter 63, for the entry in column (4) occurring against all the tariff items (except tariff items 6309 00 00, 6310 10 10, 6310 10 20, 6310 10 30, 6310 10 90, 6310 90 10, 6310 90 20, 6310 90 30, 6310 90 40 and 6310 90 90), the entry "8%" shall be substituted;

(24) in Chapter 72, after Note 3, the following Note shall be inserted, namely:—

'4. In relation to the products of this Chapter, the process of drawing or redrawing a bar, rod, wire rod, round bar or any other similar article, into bright bar, shall amount to "manufacture".';

(25) in Chapter 73, in Note 5, for the figures and word "7304 and 7305", the figures and word "7304, 7305 and 7306" shall be substituted;

(26) in Chapter 85, in tariff items 8524 31 11, 8524 31 19, 8524 40 11, 8524 40 19, 8524 91 11, 8524 91 12, 8524 91 13 and 8524 91 19, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(27) in Chapter 87,—



(i) in tariff items 8702 10 11, 8702 10 12, 8702 10 19, 8702 90 11, 8702 90 12, 8702 90 13 and 8702 90 19, for the entry in column (4) occurring against each of them, the entry "24%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 8703, the entry "24%" shall be substituted;

(iii) in tariff items 8704 10 90, 8704 31 10, 8704 31 90, 8704 32 11, 8704 32 19, 8704 32 90, 8704 90 11, 8704 90 12, 8704 90 19 and 8704 90 90, for the entry in column (4) occurring against each of them, the entry "24%" shall be substituted;

(iv) in tariff items 8706 00 21 and 8706 00 39, for the entry in column (4) occurring against each of them, the entry "24%" shall be substituted;

(v) in tariff items 8706 00 43 and 8706 00 49, for the entry in column (4) occurring against each of them, the entry "24% + Rs.10,000 per chassis" shall be substituted;

## THE SEVENTH SCHEDULE

[See section 67(b)]

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

In the First Schedule to the Central Excise Tariff Act,—

(1) in Chapter 1, in heading 0105, for tariff items 0105 92 00 and 0105 93 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—

“0105 94 00	-- Fowls of the species <i>Gallus domesticus</i>	u”;	
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(2) in Chapter 2,—

(i) in heading 0208, tariff item 0208 20 00 and the entries relating thereto shall be omitted;

(ii) in heading 0210, in the entry in column (2) appearing after tariff item 0210 20 00, for the words “meat and meat offal”, the words “meat or meat offal” shall be substituted;

(3) in Chapter 3,—

(i) in heading 0301, after tariff item 0301 93 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—

“0301 94 00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	kg.	Nil
0301 95 00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg.	Nil”;

(ii) in heading 0302, after tariff item 0302 66 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—

“0302 67 00	-- Swordfish ( <i>Xiphias gladius</i> )	kg.	Nil
0302 68 00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg.	Nil”;

(iii) in heading 0303, for tariff items 0303 50 00 and 0303 60 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

“- Herrings (*Clupea harengus*, *Clupea pallasii*)  
and cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) excluding livers and roes:

0303 51 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg.	Nil
0303 52 00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg.	Nil
	- Swordfish ( <i>Xiphias gladius</i> ) and toothfish ( <i>Dissostichus spp.</i> ), excluding livers and roes:		
0303 61 00	-- Swordfish ( <i>Xiphias gladius</i> )	kg.	Nil
0303 62 00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg.	Nil”;

(iv) in heading 0304, for tariff item 0304 10 00, sub-heading 0304 20, tariff items 0304 20 10 to 0304 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

	“- Fresh or chilled:		
0304 11 00	-- Swordfish ( <i>Xiphias gladius</i> )	kg.	Nil
0304 12 00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg.	Nil
0304 19 00	-- Other	kg.	Nil
	- Frozen fillets:		
0304 21 00	-- Swordfish ( <i>Xiphias gladius</i> )	kg.	Nil
0304 22 00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg.	Nil
0304 29	-- Other:		
0304 29 10	--- Hilsa	kg.	Nil
0304 29 20	--- Shark	kg.	Nil
0304 29 30	--- Seer	kg.	Nil
0304 29 40	--- Tuna	kg.	Nil
0304 29 50	--- Cuttlefish	kg.	Nil
0304 29 90	--- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- Other :		
0304 91 00	-- Swordfish ( <i>Xiphias gladius</i> )	kg.	Nil
0304 92 00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg.	Nil
0304 99 00	-- Other	kg.	Nil";

(4) in Chapter 4,—

(i) in Sub-heading Note 1, for the letters "i.e.", the words "that is" shall be substituted;

(ii) in tariff item 0406 40 00, for the entry in column (2), the following entry shall be substituted, namely:—

" - Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*";

(5) in Chapter 5,—

(i) tariff item 0503 00 00 and the entries relating thereto shall be omitted;

(ii) heading 0509, sub-heading 0509 00, tariff items 0509 00 10 and 0509 00 90 and the entries relating thereto shall be omitted;

(6) in Chapter 6, in heading 0603, for tariff item 0603 10 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

	- Fresh :		
0603 11 00	-- Roses	kg.	
0603 12 00	-- Carnations	kg.	
0603 13 00	-- Orchids	kg.	
0603 14 00	-- Chrysanthemums	kg.	
0603 19 00	-- Other	kg.";	

(7) in Chapter 7,—

(i) in heading 0709, tariff items 0709 10 00 and 0709 52 00 and the entries relating thereto shall be omitted;

(ii) in heading 0711, tariff item 0711 30 00 and the entries relating thereto shall be omitted;

(8) in Chapter 8,—

(i) in Note 3, in clauses (a) and (b), for the letters "e.g." wherever they occur, the words "for example" shall be substituted;

(ii) in heading 0802, after tariff item 0802 50 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

"0802 60 00	- Macadamia nuts	kg.	Nil";
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(iii) in heading 0805, in tariff item 0805 40 00, for the entry in column (2), the entry "Grapefruit, including pomelos" shall be substituted;

(iv) in heading 0810, tariff item 0810 30 00 and the entries relating thereto shall be omitted;

(9) in Chapter 9,—

(i) in heading 0906, for sub-heading 0906 10, tariff items 0906 10 10 to 0906 10 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—

	- Neither crushed nor ground :		
0906 11	-- Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume):		
0906 11 10	--- Cinnamon bark	kg.	Nil
0906 11 20	--- Cinnamon tree flowers	kg.	Nil
0906 11 90	--- Other	kg.	Nil
0906 19	-- Other :		
0906 19 10	--- Cassia	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0906 19 90	--- Other	kg.	Nil";
	(ii) in heading 0910, sub-heading 0910 40, tariff items 0910 40 10 to 0910 50 00 and the entries relating thereto shall be omitted;		
	(10) in Chapter 10, in Note 1, for the brackets and letters "(a)" and "(b)" wherever they occur, the brackets and letters "(A)" and "(B)" shall respectively be substituted;		
	(11) in Chapter 11, in heading 1102, tariff item 1102 30 00 and the entries relating thereto shall be omitted;		
	(12) in Chapter 12,—		
	(i) in heading 1207,—		
	(a) sub-heading 1207 10, tariff items 1207 10 10 and 1207 10 90 and the entries relating thereto shall be omitted;		
	(b) sub-heading 1207 30, tariff items 1207 30 10 and 1207 30 90 and the entries relating thereto shall be omitted;		
	(c) sub-heading 1207 60, tariff items 1207 60 10 and 1207 60 90 and the entries relating thereto shall be omitted;		
	(ii) in heading 1209, tariff item 1209 26 00 and the entries relating thereto shall be omitted;		
	(iii) in heading 1211, tariff item 1211 10 00 and the entries relating thereto shall be omitted;		
	(iv) in heading 1212,—		
	(a) sub-heading 1212 10, tariff items 1212 10 10 and 1212 10 90 and the entries relating thereto shall be omitted;		
	(b) sub-heading 1212 30, tariff items 1212 30 10 and 1212 30 90 and the entries relating thereto shall be omitted;		
	(13) in Chapter 13,—		
	(i) in heading 1301,—		
	(a) sub-heading 1301 10, tariff items 1301 10 10 to 1301 10 90 and the entries relating thereto shall be omitted;		
	(b) after tariff item 1301 90 49 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—		
	--- Other :		
1301 90 99	---- Other	kg.	16%";
	(ii) in heading 1302, tariff item 1302 14 00 and the entries relating thereto shall be omitted;		
	(14) in Chapter 14,—		
	(i) for Notes 3 and 4, the following Note shall be substituted, namely:—		
	"3. Heading 1404 does not apply to wood wool (heading 4405) and prepared knots or tufts for broom or brush making (heading 9603).";		
	(ii) tariff item 1402 00 00 and the entries relating thereto shall be omitted;		
	(iii) heading 1403, sub-heading 1403 00, tariff items 1403 00 10 and 1403 00 90 and the entries relating thereto shall be omitted;		
	(iv) in heading 1404, sub-heading 1404 10, tariff items 1404 10 11 to 1404 10 90 and the entries relating thereto shall be omitted;		
	(15) in Chapter 15, in heading 1515, tariff item 1515 40 00 and the entries relating thereto shall be omitted;		
	(16) in Chapter 19, in Note 3, for the word "coated", the words "completely coated" shall be substituted;		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
(17) in Chapter 20,—			
(i) in Note 1,—			
(a) in clause (b), the word “or” occurring at the end shall be omitted;			
(b) for clause (c), the following clauses shall be substituted, namely:—			
“ (c) bakers’ wares and other products of heading 1905; or			
(d) homogenized composite food preparations of heading 2104.”;			
(ii) in heading 2005, for tariff item 2005 90 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—			
“- Other vegetables and mixtures of vegetables :			
2005 91 00	-- Bamboo shoots	kg.	16%
2005 99 00	-- Other	kg.	16%”;
(iii) in heading 2009, after tariff item 2009 19 00, for the entry in column (2), the following entry shall be substituted, namely:—			
“- Grapefruit (including pomelo) juice: ”;			
(18) in Chapter 22, in Note 1, in clause (c), for the word and figures “heading 2851”, the word and figures “heading 2853” shall be substituted;			
(19) in Chapter 23,—			
(i) in heading 2302, sub-heading 2302 20, tariff items 2302 20 10 to 2302 20 90 and the entries relating thereto shall be omitted;			
(ii) in heading 2306, tariff item 2306 70 00 and the entries relating thereto shall be omitted;			
(20) in Chapter 25,—			
(i) in heading 2506, for tariff item 2506 10 20, sub-heading 2506 21, tariff items 2506 21 10 to 2506 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
“2506 10 20	--- In powder	kg.	Nil
2506 20	- Quartzite:		
2506 20 10	--- In lumps	kg.	Nil
2506 20 20	--- In powder	kg.	Nil
2506 20 90	--- Other	kg.	Nil”;
(ii) in heading 2508, sub-heading 2508 20, tariff items 2508 20 10 and 2508 20 90 and the entries relating thereto shall be omitted;			
(iii) for heading 2513, tariff items 2513 11 00 and 2513 19 00 and the entries relating thereto, the following heading, tariff item and entries shall be substituted, namely:—			
“2513	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED		
2513 10 00	- Pumice stone	kg.	Nil”;
(iv) in heading 2516, for tariff items 2516 12 00 to 2516 22 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—			
“2516 12 00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg.	Nil
2516 20 00	- Sandstone	kg.	Nil”;
(v) in heading 2524, for sub-heading 2524 00, tariff items 2524 00 11 to 2524 00 99 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
“2524 10 00	- Crocidolite	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2524 90	- <i>Other:</i>		
	--- <i>In rock form:</i>		
2524 90 11	---- Chrysotile	kg.	Nil
2524 90 12	---- Amphibole	kg.	Nil
2524 90 13	---- Crysolite	kg.	Nil
2524 90 14	---- Amosite	kg.	Nil
2524 90 19	---- Other	kg.	Nil
	--- <i>Fibre raw, beaten or washed or graded to length:</i>		
2524 90 21	---- Chrysotile	kg.	Nil
2524 90 22	---- Amphibole	kg.	Nil
2524 90 23	---- Crysolite	kg.	Nil
2524 90 24	---- Amosite	kg.	Nil
2524 90 29	---- Other	kg.	Nil
	--- <i>Flakes or powder :</i>		
2524 90 31	---- Chrysotile	kg.	Nil
2524 90 32	---- Amphibole	kg.	Nil
2524 90 33	---- Crysolite	kg.	Nil
2524 90 34	---- Amosite	kg.	Nil
2524 90 39	---- Other	kg.	Nil
	--- <i>Other :</i>		
2524 90 91	---- Waste	kg.	Nil
2524 90 99	---- Other	kg.	Nil <sup>1</sup> ;

(vi) in heading 2529,—

(a) in the entry in column (2), for the word "FELSPAR", the word "FELDSPAR" shall be substituted;

(b) in sub-heading 2529 10, in the entry in column (2), for the word "*Felspar*", the word "*-Feldspar*" shall be substituted;

(21) in Chapter 26,—

(i) in Note 3, for the word "ash" wherever it occurs, the words "slag, ash" shall be substituted;

(ii) in sub-heading Note 2, for the word "Ash", the words "Slag, ash" shall be substituted;

(iii) in heading 2620, in the entry in column (2), for the word "ASH", the words "SLAG, ASH" shall be substituted;

(22) in Chapter 27,—

(i) for Sub-heading Note 3, the following Sub-heading Note shall be substituted, namely:—

"3. For the purposes of tariff items 2707 10 00, 2707 20 00, 2707 30 00 and 2707 40 00, the terms "benzol (benzene)", "toluol (toluène)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively."

(ii) in heading 2707, tariff item 2707 60 00 and the entries relating thereto shall be omitted;

(23) in Section VI, in Note 1,—

(i) in paragraph (a), for the brackets and letter "(a)", the brackets and letter "(A)" shall be substituted;

(ii) for paragraph (b), the following paragraph shall be substituted, namely:—

"(B) Subject to paragraph (A) above, goods answering to a description in heading 2843, 2846 or 2852 are to be classified in those headings and in no other heading of this Section."

(24) in Chapter 28,—

(i) in Note 2,—



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<p>(a) for the words, brackets and figures "inorganic bases (heading 2838), organic products included in headings 2843 to 2846", the words, brackets and figures "inorganic bases (heading 2842), organic products included in headings 2843 to 2846 and 2852" shall be substituted;</p> <p>(b) in clause (e), for the word and figures "heading 2851", the word and figures "heading 2853" shall be substituted;</p> <p>(ii) in heading 2811, tariff item 2811 23 00 and the entries relating thereto shall be omitted;</p> <p>(iii) in heading 2824, tariff item 2824 20 00 and the entries relating thereto shall be omitted;</p> <p>(iv) in heading 2826,—</p> <p>(a) sub-heading 2826 11, tariff items 2826 11 10 and 2826 11 20 and the entries relating thereto shall be omitted;</p> <p>(b) sub-heading 2826 20, tariff items 2826 20 10 and 2826 20 20 and the entries relating thereto shall be omitted;</p> <p>(v) in heading 2827, tariff items 2827 33 00, 2827 34 00 and 2827 36 00 and the entries relating thereto shall be omitted;</p> <p>(vi) in heading 2830, tariff items 2830 20 00 and 2830 30 00 and the entries relating thereto shall be omitted;</p> <p>(vii) in heading 2833,—</p> <p>(a) tariff item 2833 23 00 and the entries relating thereto shall be omitted;</p> <p>(b) sub-heading 2833 26, tariff items 2833 26 10 and 2833 26 90 and the entries relating thereto shall be omitted;</p> <p>(viii) in heading 2835, tariff items 2835 23 00 and the entries relating thereto shall be omitted;</p> <p>(ix) in heading 2836, tariff items 2836 10 00 and 2836 70 00 and the entries relating thereto shall be omitted;</p> <p>(x) heading 2838, sub-heading 2838 00, tariff items 2838 00 10 to 2838 00 30 and the entries relating thereto shall be omitted;</p> <p>(xi) in heading 2839, tariff item 2839 20 00 and the entries relating thereto shall be omitted;</p> <p>(xii) in heading 2841, sub-heading 2841 10, tariff items 2841 10 10, 2841 10 90, sub-heading 2841 20, tariff items 2841 20 10 and 2841 20 20 and the entries relating thereto shall be omitted;</p> <p>(xiii) for heading 2851, sub-heading 2851 00, tariff items 2851 00 10 to 2851 00 90 and the entries relating thereto, the following heading, sub-heading and tariff items and the entries shall be substituted, namely:—</p>		
"2852 00 00	COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, EXCLUDING AMALGAMS	kg.	16%
2853	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS		
2853 00	<i>Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2853 00 10	--- Distilled or conductivity water and water of similar purity	kg.	16%
2853 00 20	--- Liquid air, whether or not any fraction of rare gases has been removed	kg.	16%
2853 00 30	--- Compressed air	kg.	Nil
2853 00 40	--- Amalgams, other than of precious metals	kg.	16%
	--- <i>Other:</i>		
2853 00 91	--- Cyanogen Chloride [(CN) Cl]	kg.	16%
2853 00 99	--- Other	kg.	16%;

(25) in Chapter 29,—

(i) in Note 5,—

(a) for brackets and letters “(a)”, “(b)”, “(c)”, “(d)” and “(e)”, the brackets and letters “(A)”, “(B)”, “(C)”, “(D)” and “(E)” shall respectively be substituted;

(b) in paragraph (C) as so re-numbered,

(A) for the brackets and letters “(A)” and “(B)”, the brackets and figures “(1)” and “(2)” shall respectively be substituted;

(B) after sub-paragraph (2) so re-numbered, the following sub-paragraph shall be inserted, namely:—

“(3) co-ordination compounds, other than products classifiable in Sub-Chapter XI or heading 2941, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by “cleaving” of all metal bonds, other than metal-carbon bonds.”;

(ii) in Note 6, the word “, mercury” shall be omitted;

(iii) for Sub-heading Note, the following Sub-heading Notes shall be substituted, namely:—

“SUB-HEADING NOTES

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specially covered by any other sub-heading and that there is no residual sub-heading named “other” in the series of sub-headings concerned.

2. Note 3 to this Chapter shall not be applicable to the sub-headings of this Chapter.”;

(iv) in heading 2903,—

(a) in tariff item 2903 15 00, for the entry in column (2), the following entry shall be substituted, namely:—

“— Ethylene dichloride (ISO) (1,2-dichloroethane)”;

(b) for sub-heading 2903 30, tariff items 2903 30 11 to 2903 30 30 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

	“— <i>Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:</i>		
2903 31 00	— Ethylene dibromide (ISO) (1,2-dibromoethane)	kg.	16%
2903 39	— <i>Other:</i>		
	— <i>Fluorinated derivatives:</i>		
2903 39 11	— 1-Propene, 1, 1, 3,3,3 pentafluoro - 2- (trifluoromethyl) (PFIB)	kg.	16%
2903 39 19	— Other	kg.	16%
2903 39 20	— Brominated derivatives	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

2903 39 30	--- Iodinated derivatives	kg.	16%
2903 39 90	--- Other	kg.	16%";

(c) for tariff item 2903 51 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"2903 51 00	-- 1,2,3,4,5,6- Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg.	16%
2903 52 00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg.	16%";

(d) for sub-heading 2903 62, tariff items 2903 62 10 to 2903 62 29 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"2903 62	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2, 2-bis (p-chlorophenyl) ethane):		
2903 62 10	--- Hexachlorobenzene (ISO)	kg.	16%
	--- DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2, 2-bis (p-chlorophenyl)ethane):		
2903 62 21	---- DDT - Technical 75 Wdp	kg.	16%
2903 62 29	---- Other	kg.	16%";

(v) in heading 2905, tariff item 2905 15 00 and the entries relating thereto shall be omitted;

(vi) in heading 2906, tariff item 2906 14 00 and the entries relating thereto shall be omitted;

(vii) in heading 2907, tariff item 2907 14 00 and the entries relating thereto shall be omitted;

(viii) in heading 2908, for tariff item 2908 10 00, sub-heading 2908 20, tariff items 2908 20 10 to 2908 20 29, sub-heading 2908 90, tariff items 2908 90 10 to 2908 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

	-- Derivatives containing only halogen substituents and their salts:		
2908 11 00	-- Pentachlorophenol (ISO)	kg.	16%
2908 19 00	-- Other	kg.	16%
	-- Other:		
2908 91 00	-- Dinoseb (ISO) and its salts	kg.	16%
2908 99	-- Other:		
2908 99 10	--- Para nitrophenol	kg.	16%
2908 99 20	--- Musk xylol	kg.	16%
2908 99 90	--- Other	kg.	16%";

(ix) in heading 2909, tariff item 2909 42 00 and the entries relating thereto shall be omitted;

(x) in heading 2910, after tariff item 2910 30 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

"2910 40 00	- Dieldrin (ISO, INN)	kg.	16%";
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(xi) in heading 2912, tariff item 2912 13 00 and the entries relating thereto shall be omitted;

(xii) in heading 2915,—

(a) tariff items 2915 22 00 and 2915 23 00 and the entries relating thereto shall be omitted;

(b) for tariff item 2915 34 00 and 2915 35 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—

"2915 36 00	-- Dinoseb (ISO) acetate	kg.	16%";
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(xiii) in heading 2916, after tariff item 2916 35 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
"2916 36 00	-- Binapacryl (ISO)	kg.	16%";
(xiv) in heading 2917, tariff item 2917 31 00 and the entries relating thereto shall be omitted;			
(xv) in heading 2918,—			
(a) after tariff item 2918 16 90 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—			
"2918 18 00	-- Chlorobenzilate (ISO)	kg.	16%";
(b) for tariff item 2918 90 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—			
"Other:			
2918 91 00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	kg.	16%
2918 99 00	-- Other	kg.	16%";
(xvi) for heading 2919, sub-heading 2919 00, tariff items 2919 00 10 to 2919 00 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—			
"2919	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LECTO PHOSPHATE; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2919 10 00	- Tris (2,3-dibromopropyl) phosphate	kg.	16%
2919 90	- Other:		
2919 90 10	--- Glycerophosphoric acid	kg.	16%
2919 90 20	--- Calcium glycerophosphate	kg.	16%
2919 90 30	--- Iron glycerophosphate	kg.	16%
2919 90 40	--- Sodium glycerophosphate	kg.	16%
2919 90 50	--- Tricresyl phosphate	kg.	16%
2919 90 90	--- Other	kg.	16%";
(xvii) for heading 2920, tariff items 2920 10 10 and 2920 10 20 and the entries relating thereto, the following heading, sub-heading, tariff items and the entries shall be substituted, namely:—			
"2920	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN ALLIEDS) AND THEIR SALTS; THEIR HELOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :			
2920 11 00	-- Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	kg.	16%
2920 19	-- Other :		
2920 19 10	--- Phosphorothioic acid, S[2-(diethylamino) ethyl] O,O-diethyl ester	kg.	16%
2920 19 20	--- Thiophosphoric ester (phosphorothioates) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	16%
2920 19 90	--- Other	kg.	16%";
(xviii) in heading 2921, tariff item 2921 12 00 and the entries relating thereto shall be omitted;			

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(xix) in heading 2922, sub-heading 2922 22, tariff items 2922 22 10 to 2922 22 90 and the entries relating thereto shall be omitted;

(xx) in heading 2924, after tariff item 2924 11 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

“ 2924 12 00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg.	16%”;
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(xxi) in heading 2925, for sub-heading 2925 20, tariff items 2925 20 10 and 2925 20 90 and the entries relating thereto, the following sub-heading, tariff items and the entries shall be substituted, namely:—

“- <i>Imines and their derivatives; salts thereof:</i>			
2925 21 00	-- Chlordimeform (ISO)	kg.	16%
2925 29	-- <i>Other:</i>		
2925 29 10	--- Guanidine nitrate	kg.	16%
2925 29 90	--- Other	kg.	16%”;

(xxii) in heading 2930,—

(a) tariff item 2930 10 00 and the entries relating thereto shall be omitted;

(b) after tariff item 2930 40 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

“2930 50 00	- Captafol (ISO) and methamidophos (ISO)	kg.	16%”;
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(xxiii) in heading 2936, tariff item 2936 10 00 and the entries relating thereto shall be omitted;

(xxiv) in heading 2939, for tariff item 2939 19 00, sub-heading 2939 21, tariff items 2939 21 10 to 2939 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“2939 19 00	-- Other	kg.	16%
2939 20	- <i>Alkaloid of cinchona and their derivatives; salts thereof:</i>		
2939 20 10	--- Quinine alkaloids	kg.	16%
2939 20 20	--- Quinine hydrochloride	kg.	16%
2939 20 30	--- Quinine sulphate	kg.	16%
2939 20 40	--- Chloroquine phosphate	kg.	16%
2939 20 50	--- Benzeneacetic acid, alpha -hydroxy-alpha-phenyl, 1-azabicyclo[2.2.2.]oct-3-yl ester	kg.	16%
2939 20 90	--- Other	kg.	16%”;

(26) in Chapter 30,—

(i) in Note 4,—

(a) in clause (a), for the words “suture materials”, the words “suture materials (including sterile absorbable surgical or dental yarns)” shall be substituted;

(b) in clause (c), after the word “haemostatics”, the following words shall be inserted, namely:—

“sterile surgical or dental adhesion barriers, whether or not absorbable;”;

(c) after clause (j), the following clause shall be inserted, namely:—

“(k) appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.”;

(ii) in heading 3001, sub-heading 3001 10, tariff items 3001 10 10 to 3001 10 99 and the entries relating thereto shall be omitted;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(iii) in heading 3004, in tariff item 3004 32 00, in column (2), for the word "and", the word "or" shall be substituted;

(iv) in heading 3006,—

(a) for sub-heading 3006 10, tariff items 3006 10 10 and 3006 10 20 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"3006 10	<i>Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable :</i>		
3006 10 10	--- Sterile, surgical catgut and similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for wound closure	kg.	16%
3006 10 20	--- Sterile laminaria and sterile laminaria tents, sterile absorbable surgical or dental haemostatics, sterile surgical or dental adhesion barriers, whether or not absorbable	kg.	16%";

(b) for tariff item 3006 80 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"Other:			
3006 91 00	-- Appliances identifiable for ostomy use	kg.	16%
3006 92 00	-- Waste pharmaceuticals	kg.,";	

(27) in Chapter 31,—

(i) in Note 1, in clause (b), for the brackets and letter "(A)" wherever they occur, the brackets and letter "(a)" shall be substituted;

(ii) in Note 2, for the brackets and letters "(A)", "(B)", "(C)" and "(D)" wherever they occur, the brackets and letters "(a)", "(b)", "(c)" and "(d)" shall respectively be substituted;

(iii) in Note 3, for the brackets and letters "(A)", "(B)" and "(C)" wherever they occur, the brackets and letters "(a)", "(b)" and "(c)", shall respectively be substituted;

(iv) in Note 4, for the brackets and letters "(A)" and "(B)" wherever they occur, the brackets and letters "(a)" and "(b)" shall respectively be substituted;

(v) in heading 3102, tariff item 3102 70 00 and the entries relating thereto shall be omitted;

(vi) in heading 3103, tariff item 3103 20 00 and the entries relating thereto shall be omitted;

(vii) in heading 3104, tariff item 3104 10 00 and the entries relating thereto shall be omitted;

(28) in Chapter 32, in heading 3206, tariff items 3206 30 00 and 3206 43 00 and the entries relating thereto shall be omitted;

(29) in Chapter 33,—

(i) in heading 3301,—

(a) tariff items 3301 11 00, 3301 14 00 and 3301 21 00 and the entries relating thereto shall be omitted;

(b) sub-heading 3301 22, tariff items 3301 22 10 and 3301 22 90 and the entries relating thereto shall be omitted;



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(c) tariff items 3301 23 00 and 3301 26 00 and the entries relating thereto shall be omitted;

(30) in Chapter 34,—

(i) in Note 5,—

(a) for the brackets and letters “(A)”, “(B)” and “(C)” wherever they occur, the brackets and letters “(a)”, “(b)” and “(c)” shall respectively be substituted;

(b) for the brackets and letters “(a)”, “(b)”, “(c)” and “(d)” wherever they occur, the brackets and figures “(i)”, “(ii)”, “(iii)” and “(iv)” shall respectively be substituted;

(ii) in heading 3404, tariff item 3404 10 00 and the entries relating thereto shall be omitted;

(31) in Chapter 37,—

(i) in heading 3702, tariff item 3702 20 00 and the entries relating thereto shall be omitted;

(ii) in heading 3705, tariff item 3705 20 00 and the entries relating thereto shall be omitted;

(32) in Chapter 38,—

(i) in Note 1, in clause (c), for the word “ash”, the words “slag, ash” shall be substituted;

(ii) for Sub-heading Note, the following Sub-heading Notes shall be substituted, namely:—

“SUB-HEADING NOTES

1. Sub-heading 3808 50 covers only goods of heading 3808, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane); dieldrin (ISO, INN), dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6 - hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters.

2. For the purposes of tariff items 3825 41 00 and 3825 49 00, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.”;

(iii) in heading 3805, tariff item 3805 20 00 and the entries relating thereto shall be omitted;

(iv) in heading 3808, for sub-heading 3808 10, tariff items 3808 10 11 to 3808 10 99, sub-heading 3808 20, tariff items 3808 20 10 to 3808 20 90, sub-heading 3808 30, tariff items 3808 30 10 to 3808 40 00, sub-heading 3808 90, tariff items 3808 90 10 and 3808 90 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—

“3808 50

*Goods specified in Sub-heading Note 1*

*to this Chapter, namely:—*

*aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN), dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6 - hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury*

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3808 50 00	<i>compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters:</i> Aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN), dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-exachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters	kg.	16%
3808 91	- <i>Other:</i>		
3808 91 11	-- <i>Insecticides:</i> --- Aluminium phosphite (for example phostoxin)	kg.	16%
3808 91 12	--- Calcium cyanide	kg.	16%
3808 91 13	--- D.D.V.P. (Dimethyle-dichloro-vinyl-phosphate)	kg.	16%
3808 91 21	--- Diagonal	kg.	16%
3808 91 22	--- Methyl bromide	kg.	16%
3808 91 23	--- Dimethoate, technical grade	kg.	16%
3808 91 24	--- Melathion	kg.	16%
3808 91 31	--- Endosulphan, technical grade	kg.	16%
3808 91 32	--- Quinal phos	kg.	16%
3808 91 33	--- Isoproturon	kg.	16%
3808 91 34	--- Fenthion	kg.	16%
3808 91 35	--- Cipermethrin, technical grade	kg.	16%
3808 91 36	--- Allethrin	kg.	16%
3808 91 37	--- Synthetic pyrethrum	kg.	16%
	--- <i>Other:</i>		
3808 91 91	--- Repellants for insects such as flies, mosquito	kg.	16%
3808 91 92	--- Paper impregnated or coated with insecticides such as D.D.T. coated paper	kg.	16%
3808 91 99	--- Other	kg.	16%
3808 92	-- <i>Fungicides:</i>		
3808 92 10	--- Maneb	kg.	16%
3808 92 20	--- Sodium penta chlorophenate (santrobrite)	kg.	16%
3808 92 30	--- Thiram (tetramethyl thiuram disulphide)	kg.	16%
3808 92 40	--- Zineb	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3808 92 50	--- Copper oxychloride	kg.	16%
3808 92 90	--- Other	kg.	16%
3808 93	--- <i>Herbicides, anti-sprouting products and plant-growth regulators:</i>		
3808 93 10	--- Chloromethyl phenoxy acetic acid (M.C.P.A)	kg.	16%
3808 93 20	--- 2:4 Dichloro phenoy acetic acid and its esters	kg.	16%
3808 93 30	--- Gibberellic acid	kg.	16%
3808 93 40	--- Plant growth regulators	kg.	16%
3808 93 50	--- Weedicides and weed killing agents	kg.	16%
3808 93 90	--- Other	kg.	16%
3808 94 00	--- Disinfectants	kg.	16%
3808 99	--- Other:		
3808 99 10	--- Pesticides, not else where specified or included	kg.	16%
3808 99 90	--- Other	kg.	16%;

(v) in tariff item 3821 00 00, for the entry in column (2), the following entry shall be substituted, namely:—

“PREPARED CULTURE MEDIA FOR DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS”;

(vi) in heading 3824,—

(a) sub-heading 3824 20, tariff items 3824 20 10 to 3824 20 90 and the entries relating thereto shall be omitted;

(b) for tariff item 3824 60 90, sub-heading 3824 71, tariff items 3824 71 10, 3824 71 90, sub-heading 3824 79, tariff items 3824 79 10 and 3824 79 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

“3824 60 90	--- Other	kg.	16%
	- <i>Mixtures containing halogenated derivatives of methane, ethane or propane:</i>		
3824 71 00	--- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg.	16%
3824 72 00	--- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg.	16%
3824 73 00	--- Containing hydrobromofluorocarbons (HBFCs)	kg.	16%
3824 74 00	--- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	kg.	16%
3824 75 00	--- Containing carbon tetrachloride	kg.	16%
3824 76 00	--- Containing 1,1,1-trichloroethane (methyl chloroform)	kg.	16%
3824 77 00	--- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	16%
3824 78 00	--- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3824 79 00	or hydrochlorofluorocarbons (HCFCs) -- Other	kg.	16%
	- <i>Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate:</i>		
3824 81 00	-- Containing oxirane (ethylene oxide)	kg.	16%
3824 82 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	16%
3824 83 00	-- Containing tris (2,3-dibromopropyl) phosphate	kg.	16%;

(33) in Chapter 39—

(i) for Note 2, the following Note shall be substituted, namely:—

“2. This Chapter does not cover:

- (a) lubricating preparations of heading 2710 or 3403;
- (b) waxes of heading 2712 or 3404;
- (c) separate chemically defined organic compounds (Chapter 29);
- (d) heparin or its salts (heading 3001);
- (e) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;
- (f) organic surface-active agents or preparation of heading 3402;
- (g) run gums or ester gums (heading 3806);
- (h) prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811);
- (i) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);
- (k) diagnostic or laboratory reagents on a backing of plastics (heading 3822);
- (l) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
- (m) saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading 4202;
- (n) plaits, wickerwork or other articles of Chapter 46;
- (o) wall coverings of heading 4814;
- (p) goods of Section XI (textiles and textile articles);
- (q) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) imitation jewellery of heading 7117;
- (s) articles of Section XVI (machines and mechanical or electrical appliances);
- (t) parts of aircraft or vehicles of Section XVII;
- (u) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	(v) articles of Chapter 91 (for example, clock or watch cases);		
	(w) articles of Chapter 92 (for example, musical instruments or parts thereof);		
	(x) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);		
	(y) articles of Chapter 95 (for example, toys, games, sports requisites); or		
	(z) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth-pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).";		
	(ii) in Sub-heading Note 1, in clause (a), in sub-clause (I), for the letters "e.g.", the words "for example" shall be substituted;		
	(iii) in heading 3907, after tariff item 3907 60 90 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—		
"3907 70 00	- Poly(lactic acid)	kg.	16%";
	(iv) in heading 3920, sub-heading 3920 72, tariff items 3920 72 10 to 3920 72 90 and the entries relating thereto shall be omitted;		
	(v) in heading 3924, in column (2), for the words "TOILET", the words "HYGIENIC OR TOILET" shall be substituted;		
	(34) in Chapter 40,—		
	(i) in Note 4, in clause (a), for the figure, brackets and letter "5(b)", the figure, brackets and letter "5(B)" shall be substituted;		
	(ii) in Note 5, for the brackets and letters "(a)" and "(b)" wherever they occur, the brackets and letters "(A)" and "(B)" shall respectively be substituted;		
	(iii) in heading 4010, sub-heading 4010 13, tariff items 4010 13 10 and 4010 13 90 and the entries relating thereto shall be omitted;		
	(35) in Chapter 41,—		
	(i) in Note 1, in clause (c), after the words "of gazelle," the words and brackets "of camels (including dromedaries)," shall be inserted;		
	(ii) in heading 4103, sub-heading 4103 10, tariff items 4103 10 10 to 4103 10 90 and the entries relating thereto shall be omitted;		
	(36) in Chapter 42,—		
	(i) heading 4204, sub-heading 4204 00, tariff items 4204 00 10 to 4204 00 99 and the entries relating thereto shall be omitted;		
	(ii) for heading 4206, sub-heading 4206 10, tariff items 4206 10 10 to 4206 90 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—		
"4206	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS		
4206 00 10	-- For rackets	kg.	16%
4206 00 90	-- Other	kg.	16%";
	(37) in Chapter 43,—		
	(i) in heading 4301, tariff item 4301 70 00 and the entries relating thereto shall be omitted;		
	(ii) in heading 4302, tariff item 4302 13 00 and the entries relating thereto shall be omitted;		
	(38) in Chapter 44,—		
	(i) in Sub-heading Note,		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(a) for the words and figures "sub-headings 4403 41 to 4403 49, 4407 24 to 4407 29, 4408 31 to 4408 39 and 4412 13 to 4412 99", the following words and figures shall be substituted, namely:—

"tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29, 4408 31, 4408 39 and 4412 31";

(b) for the words "Teak, Tauari," the words "Tauari, Teak," shall be substituted;

(ii) in heading 4402, for sub-heading 4402 00, tariff items 4402 00 10 and 4402 00 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

4402 10	- Wood charcoal (including shell or nut charcoal), whether or not agglomerated :		
4402 10 10	--- Of bamboo	mt.	
4402 90	- Other:		
4402 90 10	--- Of coconut shell	mt.	
4402 90 90	--- Other	mt.,"	

(iii) in heading 4407,—

(a) for tariff item 4407 24 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

4407 21 00	-- Mahogany ( <i>Swietenia spp.</i> )	m <sup>3</sup>	Nil
4407 22 00	-- Virola, Imbuia and balsa	m <sup>3</sup>	Nil";

(b) after tariff item 4407 26 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—

4407 27 00	-- Sapelli	m <sup>3</sup>	Nil
4407 28 00	-- Iroko	m <sup>3</sup>	Nil";

(c) after tariff item 4407 92 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—

4407 93 00	-- Of maple ( <i>Acer spp.</i> )	m <sup>3</sup>	Nil
4407 94 00	-- Of cherry ( <i>Prunus spp.</i> )	m <sup>3</sup>	Nil
4407 95 00	-- Of ash ( <i>Fraxinus spp.</i> )	m <sup>3</sup>	Nil";

(iv) in heading 4408, in the entry in column (2), for the words "FOR OTHER SIMILAR LAMINATED WOOD", the words "FOR SIMILAR LAMINATED WOOD" shall be substituted;

(v) in heading 4409, for sub-heading 4409 20, tariff items 4409 20 10 to 4409 20 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

	- Non-coniferous :		
4409 21 00	-- Of bamboo	kg.	16%
4409 29	-- Other:		
4409 29 10	--- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	16%
4409 29 20	--- Beadings and mouldings (including moulded skirting and other moulded boards)	kg.	16%
4409 29 90	--- Other	kg.	16%";

(vi) for heading 4410, tariff items 4410 21 00, 4410 29 00, sub-heading 4410 31, tariff items 4410 31 10 to 4410 31 90, sub-heading 4410 32, tariff items 4410 32 10 to 4410 32 90, sub-heading 4410 33, tariff items 4410 33 10 to 4410 33 90, sub-heading 4410 39, tariff items 4410 39 10 to 4410 39 90, sub-heading 4410 90, tariff items 4410 90 10 to 4410 90 99 and the



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—			
<b>“4410</b>	<b>PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES</b>		
	- <i>Of wood:</i>		
4410 11	-- <i>Particle board:</i>		
4410 11 10	--- Plain particle boards	kg.	16%
4410 11 20	--- Insulation board and hardboard	kg.	16%
4410 11 30	--- Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 11 90	--- Others	kg.	16%
4410 12	-- <i>Oriented strand board (OSB):</i>		
4410 12 10	--- Unworked or not further worked than sanded	kg.	16%
4410 12 90	--- Other	kg.	16%
4410 19 00	-- Other	kg.	16%
4410 90	- <i>Other:</i>		
4410 90 10	--- Plain particle board	kg.	16%
4410 90 20	--- Insulation board and hard board	kg.	16%
4410 90 30	--- Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 90 90	--- Other	kg.	16%”;
(vii) for heading 4411, sub-heading 4411 11, tariff items 4411 11 10, 4411 11 90, sub-heading 4411 19, tariff items 4411 19 10, 4411 19 90, sub-heading 4411 21, tariff items 4411 21 10, 4411 21 90, sub-heading 4411 29, tariff items 4411 29 10, 4411 29 90, sub-heading 4411 31, tariff items 4411 31 10, 4411 31 90, sub-heading 4411 39, tariff items 4411 39 10, 4411 39 90, sub-heading 4411 91, tariff items 4411 91 10 to 4411 91 90, sub-heading 4411 99, tariff items 4411 99 10 to 4411 99 90 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—			
<b>“4411</b>	<b>FIBRE BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES</b>		
	- <i>Medium density fibre board (MDF):</i>		
4411 12 00	-- Of a thickness not exceeding 5 mm	kg.	16%
4411 13 00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	kg.	16%
4411 14 00	-- Of a thickness exceeding 9 mm	kg.	16%
	- <i>Other:</i>		
4411 92	-- <i>Of a density exceeding 0.8 gm/cm<sup>3</sup>:</i>		
	--- <i>Not mechanically worked or surface covered:</i>		
4411 92 11	---- Hardboard	kg.	16%
4411 92 19	---- Other	kg.	16%
	--- <i>Other:</i>		
4411 92 21	---- Hardboard	kg.	16%
4411 92 29	---- Other	kg.	16%
4411 93	-- <i>Of a density exceeding 0.5 gm/cm<sup>3</sup> but not exceeding 0.8 gm/cm<sup>3</sup>:</i>		
	--- <i>Not mechanically worked or surface covered:</i>		
4411 93 11	---- Insulation board	kg.	16%
4411 93 19	---- Other	kg.	16%
	--- <i>Other:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4411 93 21	--- Insulation board	kg.	16%
4411 93 29	--- Other	kg.	16%
4411 94	-- <i>Of a density not exceeding 0.5 gm/cm<sup>3</sup>:</i>		
	-- <i>Not mechanically worked or surface covered:</i>		
4411 94 11	--- Insulation board	kg.	16%
4411 94 19	--- Other	kg.	16%
	--- <i>Other:</i>		
44 11 94 21	--- Insulation board	kg.	16%
44 11 94 29	--- Other	kg.	16% <sup>2</sup>

(viii) for heading 4412, sub-heading 4412 13, tariff items 4412 13 10 to 4412 13 90, sub-heading 4412 14, tariff items 4412 14 10 to 4412 14 90, sub-heading 4412 19, tariff items 4412 19 10 to 4412 19 90, sub-heading 4412 22, tariff items 4412 22 10 to 4412 22 90, sub-heading 4412 23, tariff items 4412 23 10 to 4412 23 90, sub-heading 4412 29, tariff items 4412 29 10 to 4412 29 90, sub-heading 4412 92, tariff items 4412 92 10 to 4412 92 90, sub-heading 4412 93, tariff items 4412 93 10 to 4412 93 90, sub-heading 4412 99, tariff items 4412 99 10 to 4412 99 90 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely: —

"4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD		
4412 10 00	- Of bamboo	m <sup>3</sup>	16%
	- <i>Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:</i>		
4412 31	-- <i>With at least one outer ply of tropical wood specified in Sub-heading</i>		
	Note 1 to this Chapter, namely:- Abura, Acajou, d'Afrique, Afrosmosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovingkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti :		
4412 31 10	--- Decorative plywood	m <sup>3</sup>	16%
4412 31 20	--- Tea chest panels or shooks, packed in sets	m <sup>3</sup>	16%
4412 31 30	--- Other tea chest panels	m <sup>3</sup>	16%
4412 31 40	--- Marine and aircraft plywood	m <sup>3</sup>	16%
4412 31 50	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m <sup>3</sup>	16%
4412 31 90	--- Other	m <sup>3</sup>	16%
4412 32	-- <i>Other, with at least one outer ply of non-coniferous wood:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4412 32 10	--- Decorative plywood	m <sup>3</sup>	16%
4412 32 20	--- Tea chest panels or shooks, packed in sets	m <sup>3</sup>	16%
4412 32 30	--- Marine and aircraft plywood	m <sup>3</sup>	16%
4412 32 40	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m <sup>3</sup>	16%
4412 32 90	--- Other	m <sup>3</sup>	16%
4412 39	-- Other:		
4412 39 10	--- Decorative plywood	m <sup>3</sup>	16%
4412 39 20	--- Tea chest panels or shooks, packed in sets	m <sup>3</sup>	16%
4412 39 30	--- Marine and aircraft plywood	m <sup>3</sup>	16%
4412 39 40	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m <sup>3</sup>	16%
4412 39 90	--- Other	m <sup>3</sup>	16%
	-- Other:		
4412 94 00	-- Blockboard, laminboard and battenboard	m <sup>3</sup>	16%
4412 99	-- Other:		
4412 99 10	--- Decorative plywood	m <sup>3</sup>	16%
4412 99 20	--- Tea chest panel or shooks, packed in sets	m <sup>3</sup>	16%
4412 99 30	--- Marine and aircraft plywood	m <sup>3</sup>	16%
4412 99 40	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m <sup>3</sup>	16%
4412 99 90	--- Other	m <sup>3</sup>	16%;

(ix) in heading 4418,—

(a) in the entry in column (2), for the words "PARQUET PANELS", the words "FLOORING PANELS" shall be substituted;

(b) tariff item 4418 30 00 and the entries relating thereto shall be omitted;

(c) after tariff item 4418 50 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—

4418 60 00	- Posts and beams	kg.	16%
	- Assembled flooring panels:		
4418 71 00	-- For mosaic floors	kg.	16%
4418 72 00	-- Other, multilayer	kg.	16%
4418 79 00	-- Other	kg.	16%;

(39) in Chapter 46,—

(i) in Note 1, for the word "bamboos", the words "bamboos, rattans," shall be substituted;

(ii) in heading 4601, for sub-heading 4601 20, tariff items 4601 20 10 to 4601 91 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

“- Mats, matting and screens of vegetable materials:

4601 21 00	-- Of bamboo	kg.	Nil
4601 22 00	-- Of rattan	kg.	Nil
4601 29 00	-- Other	kg.	Nil
4601 92 00	-- Of bamboo	kg.	Nil
4601 93 00	-- Of rattan	kg.	Nil
4601 94 00	-- Of other vegetable materials	kg.	Nil”;

(iii) in heading 4602, for sub-heading 4602 10, tariff items 4602 10 11 to 4602 10 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

“- Of vegetable material:

4602 11 00	-- Of bamboo	kg.	Nil
4602 12 00	-- Of rattan	kg.	Nil
4602 19	-- Other:		
	--- Of palm leaves:		
4602 19 11	---- Basket	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

4602 19 19	— Other	kg.	Nil
4602 19 90	— Other	kg.	Nil

(40) in Chapter 47, in heading 4706, after tariff item 4706 20 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

“4706 30 00	- Other, of bamboo	kg.	Nil
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(41) in Chapter 48,—

(i) in Note 2, in clause (n), for the brackets, word and figures “(Section XV)”, the brackets, words and figures “(generally Section XIV or XV)” shall be substituted;

(ii) in Note 9,—

(a) in clause (a), in sub-clause (i), for the letters “e.g.”, the words “for example” shall be substituted;

(b) in the paragraph beginning with word “Products” and ending with the word and figures “heading 4815.”, for the figures “4815”, the figures “4823” shall be substituted;

(iii) in heading 4802, tariff item 4802 30 00 and the entries relating thereto shall be omitted;

(iv) in heading 4809, sub-heading 4809 10, tariff items 4809 10 10 and 4809 10 90 and the entries relating thereto shall be omitted;

(v) in heading 4814, tariff item 4814 30 00 and the entries relating thereto shall be omitted;

(vi) tariff item 4815 00 00 and the entries relating thereto shall be omitted;

(vii) in heading 4816, tariff items 4816 10 00 and 4816 30 00 and the entries relating thereto shall be omitted;

(viii) for heading 4823, tariff items 4823 12 00 and 4823 19 00 and the entries relating thereto, the following heading and entries shall be substituted, namely:—

“4823	OTHER PAPER, PAPER BOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBERS”;
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(ix) in heading 4823, for tariff item 4823 60 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

	“- Trays, dishes, plates, cups and the like, of paper or paperboard:		
4823 61 00	-- Of bamboo	kg.	16%
4823 69 00	-- Other	kg.	16%

(42) in Section XI,—

(i) in the Note 1,—

(a) in clause (a), for the word and figures “heading 0503”, the word and figures “heading 0511” shall be substituted;

(b) in clause (e), the brackets and words “(for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials)” shall be omitted;

(ii) for Note 13, the following Notes shall be substituted, namely:—

“13. For the purposes of this Section and, where applicable, throughout this Schedule, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length,

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

within a period of five minutes, to a length not greater than one and a half times its original length.

14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 6101 to 6114 and headings 6201 to 6211."

(iii) in Sub-heading Note 1,—

(a) clause (a) shall be omitted;

(b) clauses (b) to (k) shall be renumbered as clauses (a) to (j);

(c) in clause (h) so re-numbered, for the words, brackets and letters "definitions at (e) to (j)", the words, brackets and letters "definitions at (d) to (h)" shall be substituted;

(43) in Chapter 50, in heading 5003, sub-heading 5003 10, tariff items 5003 10 10 to 5003 10 90, sub-heading 5003 90, tariff items 5003 90 10 to 5003 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"5003 00	-	<i>Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock):</i>		
5003 00 10	---	Mulberry silk waste	kg.	Nil
5003 00 20	---	Tussar silk waste	kg.	Nil
5003 00 30	---	Eri waste	kg.	Nil
5003 00 40	---	Munga waste	kg.	Nil
5003 00 90	---	Other	kg.	Nil";

(44) in Chapter 51, in Note 1,—

(a) in clause (b), for the word "camel", the words and brackets "camel (including dromedary)" shall be substituted;

(b) in clause (c), for the word and figures "heading 0503", the word and figures "heading 0511" shall be substituted;

(45) in Chapter 52,—

(i) in heading 5208, sub-heading 5208 53, tariff items 5208 53 10 to 5208 53 90 and the entries relating thereto shall be omitted;

(ii) in heading 5210,—

(a) sub-heading 5210 12, tariff items 5210 12 10 and 5210 12 90 and the entries relating thereto shall be omitted;

(b) sub-heading 5210 22, tariff items 5210 22 11 to 5210 22 29 and the entries relating thereto shall be omitted;

(c) sub-heading 5210 42, tariff items 5210 42 10 to 5210 42 90 and the entries relating thereto shall be omitted;

(d) sub-heading 5210 52, tariff items 5210 52 10 to 5210 52 90 and the entries relating thereto shall be omitted;

(iii) in heading 5211, for tariff item 5211 19 00, sub-heading 5211 21, tariff items 5211 21 10 to 5211 21 90, sub-heading 5211 22, tariff items 5211 22 10 to 5211 22 90, sub-heading 5211 29, tariff items 5211 29 10 to 5211 29 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"5211 19 00	---	Other fabrics	m <sup>2</sup>	8%
5211 20	---	<i>Bleached:</i>		
5211 20 10	---	Shirting fabrics	m <sup>2</sup>	8%
5211 20 20	---	Canvas (including duck) of carded or combed yarn	m <sup>2</sup>	8%
5211 20 30	---	Flannelette	m <sup>2</sup>	8%
5211 20 40	---	Saree	m <sup>2</sup>	8%
5211 20 50	---	Crepe fabrics including Crepe checks	m <sup>2</sup>	8%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5211 20 60	--- Twill fabrics	m <sup>2</sup>	8%
	--- Other:		
5211 20 91	--- Zari bordered sari	m <sup>2</sup>	8%
5211 20 92	--- Dedsuti, dosuti, ceretonnies and osamburge	m <sup>2</sup>	8%
5211 20 99	--- Other	m <sup>2</sup>	8%";

(46) in Chapter 53,—

(i) heading 5304, sub-heading 5304 10, tariff items 5304 10 10 to 5304 90 00 and the entries relating thereto shall be omitted;

(ii) for heading 5305, sub-heading 5305 11, tariff items 5305 11 10 to 5305 29 00, sub-heading 5305 90, tariff items 5305 90 10 and 5305 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

"5305	COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETED STOCK)		
5305 00	- Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garneted stock):		
5305 00 10	--- Coir bristles fibre	kg.	8%
5305 00 20	--- Coir mattress fibre	kg.	8%
5305 00 30	--- Curled or machine twisted coir fibre	kg.	8%
5305 00 40	--- Coir pith	kg.	8%
5305 00 50	--- Of Abaca	kg.	8%
5305 00 90	--- Of others	kg.	8%";

(47) in Chapter 54,—

(i) for the Chapter heading, the heading "Man-made filaments; strip and the like of man-made textile materials" shall be substituted;

(ii) for Note 1, the following Note shall be substituted, namely:—

"1. Throughout this Schedule, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate) ); or

(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 5404 or 5405 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when



Tariff item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

used in relation to "textile materials.";

(iii) in heading 5402,—

(a) for sub-heading 5402 10, tariff items 5402 10 10 and 5402 10 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: —

“- *High tenacity yarn of nylon or other polyamides:*

5402 11 10	--- Of aramids	kg.	16%
5402 19	--- Other:		
5402 19 10	--- Nylon tyre yarn	kg.	16%
5402 19 90	--- Other	kg.	16%”;

(b) after tariff item 5402 33 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

“5402 34 00	--- Of polypropylene	kg.	16%”;
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(c) for the tariff items 5402 41 00 to 5402 49 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: —

“5402 44 00	--- Elastomeric	kg.	16%
5402 45 00	--- Other, of nylon or other polyamides	kg.	16%
5402 46 00	--- Other, of polyesters, partially oriented	kg.	16%
5402 47 00	--- Other, of polyesters	kg.	16%
5402 48 00	--- Other, of polypropylene	kg.	16%
5402 49 00	--- Other	kg.	16%”;

(iv) in heading 5403, tariff item 5403 20 00 and the entries relating thereto shall be omitted;

(v) in heading 5404, for tariff item 5404 10 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —

“- *Monofilament:*

5404 11 00	--- Elastomeric	kg.	16%
5404 12 00	--- Other, of polypropylene	kg.	16%
5404 19	--- Other:		
5404 19 10	--- Catgut imitation of synthetic yarn, non-sterile	kg.	16%
5404 19 20	--- Strip and the like of synthetic fibre material	kg.	16%
5404 19 90	--- Other	kg.	16%”;

(vi) for heading 5406, tariff items 5406 10 00 and 5406 20 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely: —

“5406	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE		
5406 00	- <i>Man-made filament yarn (other than sewing thread), put up for retail sale:</i>		
5406 00 10	--- Synthetic filament yarn	kg.	16%
5406 00 20	--- Artificial filament yarn	kg.	16%”;

(48) in Chapter 55,—

(i) in heading 5501, after tariff item 5501 30 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: —

“5501 40 00	- of polypropylene	kg.	16%”;
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(ii) in heading 5503, for tariff item 5503 10 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: —

“- *Of nylon or other polyamides:*

5503 11 00	--- Of aramids	kg.	16%
5503 19 00	--- Other	kg.	16%”;

(iii) in heading 5513, tariff items 5513 22 00, 5513 32 00, 5513 33 00, 5513 42 00 and

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

5513 43 00 and the entries relating thereto shall be omitted;

(iv) in heading 5514,—

(a) sub-heading 5514 13, tariff items 5514 13 10 and 5514 13 20 and the entries relating thereto shall be omitted;

(b) for tariff items 5514 29 00 to 5514 39 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“5514 29 00	— Other woven fabrics	m <sup>2</sup>	8%
5514 30	— <i>Of yarns of different colours:</i>		
5514 30 11	— Of polyester staple fibres, plain weave	m <sup>2</sup>	8%
5514 30 12	— 3-thread or 4-thread twill, including cross twill of polyester staple fibres	m <sup>2</sup>	8%
5514 30 13	— Other woven fabrics of polyester staple fibres	m <sup>2</sup>	8%
5514 30 19	— Other woven fabrics	m <sup>2</sup>	8%”;

(v) in heading 5515, sub-heading 5515 92, tariff items 5515 92 10 to 5515 92 90 and the entries relating thereto shall be omitted;

(49) in Chapter 56,—

(i) in Note 1, in clause (e), for the brackets, word and figures “(Section XV)”, the brackets, word and figures “(generally Section XIV or XV)” shall be substituted;

(ii) in heading 5604, sub-heading 5604 20, tariff items 5604 20 10 and 5604 20 90 and the entries relating thereto shall be omitted;

(iii) in heading 5607, sub-heading 5607 10, tariff items 5607 10 10 and 5607 10 90 and the entries relating thereto shall be omitted;

(50) in Chapter 57, in heading 5702, for tariff item 5702 49 90, sub-heading 5702 51, tariff items 5702 51 10 to 5702 51 40, sub-heading 5702 52, tariff items 5702 52 10 to 5702 52 90, sub-heading 5702 59, tariff items 5702 59 10 to 5702 59 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

“5702 49 90	— Other	m <sup>2</sup>	8%
5702 50	— <i>Other, not of pile construction, not made up:</i>		
	— <i>Of man-made textile materials:</i>		
5702 50 21	— Carpets, Carpeting and rugs	m <sup>2</sup>	8%
5702 50 22	— Mats and matting	m <sup>2</sup>	8%
5702 50 29	— Other	m <sup>2</sup>	8%
	— <i>Of other textile materials:</i>		
5702 50 31	— Carpets and other floor coverings, of cotton other than durries	m <sup>2</sup>	8%
5702 50 32	— Carpets and other floor coverings, of silk	m <sup>2</sup>	8%
5702 50 33	— Place mat and other similar goods	m <sup>2</sup>	8%
5702 50 39	— Other	m <sup>2</sup>	8%”;

(51) in Chapter 58, in heading 5803, sub-heading 5803 10, tariff items 5803 10 10 to 5803 10 90, sub-heading 5803 90, tariff items 5803 90 10 to 5803 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“5803 00	— <i>Gauze, other than narrow fabrics of heading 5806:</i>		
	— <i>Of cotton:</i>		
5803 00 11	— Unbleached	m <sup>2</sup>	8%
5803 00 12	— Bleached	m <sup>2</sup>	8%
5803 00 13	— Piece dyed	m <sup>2</sup>	8%
5803 00 14	— Yarn dyed	m <sup>2</sup>	8%
5803 00 15	— printed	m <sup>2</sup>	8%
5803 00 19	— other	m <sup>2</sup>	8%
	— <i>Of other textile materials:</i>		
5803 00 91	— Of silk or silk waste	m <sup>2</sup>	8%
5803 00 92	— Of synthetic fibre	m <sup>2</sup>	8%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5803 00 93	--- Of artificial fibre	m <sup>2</sup>	8%
5803 00 99	--- Other	m <sup>2</sup>	8%; -

(52) in Chapter 59, in the Note 5, in clause (h), for the brackets, word and figures "(Section XV)", the brackets, words and figures "(generally Section XIV or XV)" shall be substituted;

(53) in Chapter 60, in heading 6005, tariff item 6005 10 00 and the entries relating thereto shall be omitted;

(54) in Chapter 61,—

(i) in heading 6101, sub-heading 6101 10, tariff items 6101 10 10 to 6101 10 90 and the entries relating thereto shall be omitted;

(ii) for heading 6103, tariff items 6103 11 00, 6103 12 00, sub-heading 6103 19, tariff items 6103 19 10 to 6103 21 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

<b>"6103</b>		<b>MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR) KNITTED OR CROCHETED</b>	
6103 10	- Suits:		
6103 10 10	--- Of silk	u	8%
6103 10 20	--- Of cotton	u	8%
6103 10 30	--- Of artificial fibres	u	8%
6103 10 90	--- Other	u	8%;

(iii) in heading 6104, tariff items 6104 11 00, 6104 12 00 and 6104 21 00 and the entries relating thereto shall be omitted;

(iv) in heading 6107, sub-heading 6107 92, tariff items 6107 92 10 and 6107 92 20 and the entries relating thereto shall be omitted;

(v) in heading 6111, tariff item 6111 10 00 and the entries relating thereto shall be omitted;

(vi) in heading 6114, tariff item 6114 10 00 and the entries relating thereto shall be omitted;

(vii) for heading 6115, tariff items 6115 11 00, 6115 12 00, sub-heading 6115 19, tariff items 6115 19 10 to 6115 19 90, sub-heading 6115 20, tariff items 6115 20 10 to 6115 20 90 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—

<b>"6115</b>		<b>PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED</b>	
6115 10 00	- Graduated compression hosiery (for example, stockings for varicose veins)	u	8%
6115 21	- Other panty hose and tights:		
6115 21 00	--- Of synthetic fibres, measuring per single yarn less than 67 decitex	u	8%
6115 22 00	--- Of synthetic fibres, measuring per single yarn 67 decitex or more	u	8%
6115 29	--- Of other textile materials:		
6115 29 10	--- Of silk	u	8%
6115 29 20	--- Of wool or fine animal hair	u	8%
6115 29 30	--- Of artificial fibres	u	8%
6115 29 90	--- Other	u	8%
6115 30 00	- Other women's full-length or knee-length hosiery, measuring per	u	8%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	single yarn less than 67 decitex		
6115 94 00	-- Of wool or fine animal hair	pa	8%
6115 95 00	-- Of cotton	pa	8%
6115 96 00	-- Of synthetic fibres	pa	8%";

(viii) in heading 6117, sub-heading 6117 20, tariff items 6117 20 10 to 6117 20 90 and the entries relating thereto shall be omitted;

(55) in Chapter 62,—

(i) in heading 6203, tariff item 6203 21 00 and the entries relating thereto shall be omitted;

(ii) in heading 6205, tariff item 6205 10 00 and the entries relating thereto shall be omitted;

(iii) in heading 6207, tariff item 6207 92 00 and the entries relating thereto shall be omitted;

(iv) in heading 6209, tariff item 6209 10 00 and the entries relating thereto shall be omitted;

(v) in heading 6211, tariff item 6211 31 00 and the entries relating thereto shall be omitted;

(vi) in heading 6213, tariff item 6213 10 00 and the entries relating thereto shall be omitted;

(56) in Chapter 63,—

(i) in heading 6302, tariff items 6302 52 00 and 6302 92 00 and the entries relating thereto shall be omitted;

(ii) in heading 6303, tariff item 6303 11 00 and the entries relating thereto shall be omitted;

(iii) in heading 6306,—

(a) tariff items 6306 11 00 and 6306 21 00 and the entries relating thereto shall be omitted;

(b) for tariff items 6306 29 90, 6306 31 00, sub-heading 6306 39, tariff items 6306 39 10 to 6306 49 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"6306 29 90	--- Other	kg.	8%
6306 30 00	- Sails	kg.	8%
6306 40 00	- Pneumatic mattresses	u	8%";

(57) in Chapter 64,—

(i) in heading 6401, sub-heading 6401 91, tariff items 6401 91 10 and 6401 91 90 and the entries relating thereto shall be omitted;

(ii) in heading 6402, sub-heading 6402 30, tariff items 6402 30 10 and 6402 30 90 and the entries relating thereto shall be omitted;

(iii) in heading 6403, tariff item 6403 30 00 and the entries relating thereto shall be omitted;

(58) in Chapter 65,—

(i) tariff item 6503 00 00 and the entries relating thereto shall be omitted;

(ii) in heading 6506, tariff item 6506 92 00 and the entries relating thereto shall be omitted;

(59) in Chapter 66, in heading 6603, sub-heading 6603 10, tariff items 6603 10 10 and 6603 10 90 and the entries relating thereto shall be omitted;

(60) in Chapter 68,—

(i) in heading 6802, tariff item 6802 22 00 and the entries relating thereto shall be omitted;

(ii) in heading 6811, for tariff item 6811 10 00, sub-heading 6811 20, tariff items 6811 20 10 to 6811 20 90, sub-heading 6811 30, tariff items 6811 30 10 to 6811 30 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6811 40	- <i>Containing asbestos:</i>		
6811 40 10	--- Asbestos - cement sheets	kg.	16%
6811 40 20	--- Asbestos - cement tiles	kg.	16%
6811 40 90	--- Other	kg.	16%
	- <i>Not containing asbestos:</i>		
6811 81 00	-- Corrugated sheets	kg.	16%
6811 82 00	-- Other sheets, panels, tiles and similar articles	kg.	16%
6811 83 00	-- Tubes, pipes and tube or pipe fittings	kg.	16%
6811 89 00	-- Other articles	kg.	16%";

(iii) in heading 6812, for tariff item 6812 50 00, sub-heading 6812 60, tariff items 6812 60 11 to 6812 70 00, sub-heading 6812 90, tariff items 6812 90 11 to 6812 90 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—

6812 80 00	- Of crocidolite	kg.	16%
	- <i>Other:</i>		
6812 91 00	-- Clothing, clothing accessories, footwear and headgear	kg.	16%
6812 92	-- <i>Paper, millboard and felt:</i>		
	--- <i>Millboard:</i>		
6812 92 11	---- Asbestos	kg.	16%
6812 92 19	---- Other	kg.	16%
6812 92 90	--- Other	kg.	16%
6812 93 00	-- Compressed asbestos fibre jointing, in sheets or rolls	kg.	16%
6812 99	-- <i>Other:</i>		
	--- <i>Lagging compounds:</i>		
6812 99 11	---- Asbestos	kg.	16%
6812 99 19	---- Other	kg.	16%
	--- <i>Asbestos packing joints and gaskets:</i>		
6812 99 21	---- Packing joints	kg.	16%
6812 99 22	---- Gaskets	kg.	16%
6812 99 90	--- Other	kg.	16%";

(iv) in heading 6813, for tariff item 6813 10 00, sub-heading 6813 90, tariff items 6813 90 10 and 6813 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

6813 20	-- <i>Containing asbestos:</i>		
6813 20 10	--- Brake lining and pads	kg.	16%
6813 20 90	--- Asbestos friction materials	kg.	16%
	-- <i>Not containing asbestos:</i>		
6813 81 00	-- Brake linings and pads	kg.	16%
6813 89 00	-- Other	kg.	16%";

(61) in Chapter 70,—

(i) in sub-heading Note, for the word and figures "sub-headings 7013 21, 7013 31", the words and figures "tariff items 7013 22 00, 7013 33 00, 7013 41 00" shall be substituted;

(ii) tariff item 7012 00 00 and the entries relating thereto shall be omitted;

(iii) for heading 7013, tariff items 7013 10 00 to 7013 39 00, sub-heading 7013 91, tariff items 7013 91 10, 7013 91 90, sub-heading 7013 99, tariff items 7013 99 10 and 7013 99 90 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—

"7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 7010 OR 7018)
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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7013 10 00	- Of glass-ceramics - <i>Stemware drinking glasses, other than of glass-ceramics:</i>	kg.	16%
7013 22 00	-- Of lead crystal	kg.	16%
7013 28 00	-- Other - <i>Other drinking glasses, other than of glass-ceramics:</i>	kg.	16%
7013 33 00	-- Of lead crystal	kg.	16%
7013 37 00	-- Other - <i>Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :</i>	kg.	16%
7013 41 00	-- Of lead crystal	kg.	16%
7013 42 00	-- Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	kg.	16%
7013 49 00	-- Other - <i>Other glassware :</i>	kg.	16%
7013 91 00	-- Of lead crystal	kg.	16%
7013 99 00	-- Other	kg.	16%";

(62) in Chapter 71,—

(i) in Note 2, for the brackets and letters "(a)" and "(b)" wherever they occur, the brackets and letters "(A)" and "(B)" shall respectively be substituted;

(ii) in Note 4, for the brackets and letters "(a)", "(b)" and "(c)", except "2(b)", the brackets and letters "(A)", "(B)" and "(C)" shall respectively be substituted;

(iii) for Note 9, the following Note shall be substituted, namely:—

"9. For the purposes of heading 7113, the expression "articles of jewellery" means:

(a) any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral."

(iv) in Sub-heading Note 2, for figure, brackets and letter "4(b)", the figure, brackets and letter "4(B)" shall be substituted;

(63) in Chapter 72,—

(i) in heading 7225, sub-heading 7225 20, tariff items 7225 20 11 to 7225 20 29 and the entries relating thereto shall be omitted ;

(ii) in heading 7226, tariff items 7226 93 00 and 7226 94 00 and the entries relating thereto shall be omitted ;

(iii) in heading 7229, tariff item 7229 10 00 and the entries relating thereto shall be omitted;

(64) in Chapter 73,—

(i) in heading 7304, for sub-heading 7304 10, tariff items 7304 10 11 to 7304 10 29, sub-heading 7304 21, tariff items 7304 21 10, 7304 21 90, sub-heading 7304 29, tariff items 7304 29 10, 7304 29 90, sub-heading 7304 31, tariff items 7304 31 11 to 7304 31 39, sub-heading



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7304 39, tariff items 7304 39 11 to 7304 49 00, sub-heading 7304 51, tariff items 7304 51 10 to 7304 51 30, sub-heading 7304 59, tariff items 7304 59 10 to 7304 90 00 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—			
	-- <i>Line pipe of a kind used for oil and gas pipelines:</i>		
7304 11	-- <i>Of stainless steel:</i>		
7304 11 10	--- Tubes and pipes	Kg.	16%
7304 11 20	--- Blanks for tubes and pipes	Kg.	16%
7304 11 90	--- Other	Kg.	16%
7304 19	-- <i>Other:</i>		
7304 19 10	--- Tubes and pipes	Kg.	16%
7304 19 20	--- Blanks for tubes and pipes	Kg.	16%
7304 19 90	--- Other	Kg.	16%
	- <i>Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:</i>		
7304 22 00	-- Drill pipe of stainless steel	kg.	16%
7304 23	-- <i>Other drill pipe:</i>		
7304 23 10	--- Of iron	Kg.	16%
7304 23 90	--- Other	Kg.	16%
7304 24 00	-- Other, of stainless steel	Kg.	16%
7304 29	-- <i>Other:</i>		
7304 29 10	--- Of iron	Kg.	16%
7304 29 90	--- Other	Kg.	16%
	- <i>Other, of circular cross-section, of iron or non-alloy steel:</i>		
7304 31	-- <i>Cold-drawn or cold-rolled (cold-reduced):</i>		
	--- <i>Up to 114.3 mm outer diameter:</i>		
7304 31 11	---- Of iron	kg.	16%
7304 31 19	---- Other	kg.	16%
	--- <i>Above 114.3 mm but up to 219.1 mm outer diameter:</i>		
7304 31 21	---- Of iron	kg.	16%
7304 31 29	---- Other	kg.	16%
	--- <i>Above 219.1 mm diameter:</i>		
7304 31 31	---- Of iron	kg.	16%
7304 31 39	---- Other	kg.	16%
7304 39	-- <i>Other:</i>		
	--- <i>Up to 114.3 mm outer diameter:</i>		
7304 39 11	---- Of iron	kg.	16%
7304 39 19	---- Other	kg.	16%
	--- <i>Above 114.3 mm but up to 219.1 mm outer diameter:</i>		
7304 39 21	---- Of iron	kg.	16%
7304 39 29	---- Other	kg.	16%
	--- <i>Above 219.1 mm diameter:</i>		
7304 39 31	---- Of iron	kg.	16%
7304 39 39	---- Other	kg.	16%
	- <i>Other, of circular cross-section, of stainless steel:</i>		
7304 41 00	-- Cold-drawn or cold-rolled (cold-reduced)	kg.	16%
7304 49 00	-- Other	kg.	16%
	- <i>Other, of circular cross-section, of other alloy steel:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7304 51	-- <i>Cold-drawn or cold-rolled (cold-reduced):</i>		
7304 51 10	--- Up to 114.3 mm diameter	kg.	16%
7304 51 20	--- Above 114.3 mm but up to 219.1 mm outer diameter	kg.	16%
7304 51 30	--- Above 219.1 mm outer diameter	kg.	16%
7304 59	-- <i>Other:</i>		
7304 59 10	--- Up to 114.3 mm diameter	kg.	16%
7304 59 20	--- Above 114.3 mm but up to 219.1 mm outer diameter	kg.	16%
7304 59 30	--- Above 219.1 mm outer diameter	kg.	16%
7304 90 00	- Other	kg.	16%;

(ii) in heading 7306, for sub-heading 7306 10, tariff items 7306 10 11 to 7306 10 29, sub-heading 7306 20, tariff items 7306 20 10 to 7306 20 90, sub-heading 7306 30, tariff items 7306 30 10 to 7306 50 00, sub-heading 7306 60, tariff items 7306 60 10 and 7306 60 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—

	-- <i>Line pipe of a kind used for oil or gas pipeline:</i>		
7306 11 00	-- Welded, of stainless steel	kg.	16%
7306 19	-- <i>Other:</i>		
	--- <i>Galvanized pipes:</i>		
7306 19 11	---- Of iron	kg.	16%
7306 19 19	---- Other	kg.	16%
	--- <i>Non-galvanized pipes:</i>		
7306 19 21	---- Of iron	kg.	16%
7306 19 29	---- Other	kg.	16%
	- <i>Casing and tubing of a kind used in drilling for oil or gas:</i>		
7306 21 00	-- Welded, of stainless steel	kg.	16%
7306 29	-- <i>Other:</i>		
7306 29 11	---- Of iron	kg.	16%
7306 29 19	---- Other	kg.	16%
7306 30	- <i>Other, welded, of circular cross-section, of iron or non-alloy steel:</i>		
7306 30 10	--- Of iron	kg.	16%
7306 30 90	--- Other	kg.	16%
7306 40 00	- Other, welded, of circular cross-section, of stainless steel	kg.	16%
7306 50 00	- Other, welded, of circular cross-section, of other alloy steel	kg.	16%
	- <i>Other, welded, of non-circular cross-section:</i>		
7306 61 00	-- Of square or rectangular cross section	Kg.	16%
7306 69 00	-- Of other non-circular cross section	kg.	16%
7306 90	- <i>Other:</i>		
	-- <i>ERW precision tubes:</i>		
7306 90 11	---- Of iron	kg.	16%
7306 90 19	---- Other	kg.	16%
7306 90 90	--- Other	kg.	16%;

(iii) in heading 7314, tariff item 7314 13 00 and the entries relating thereto shall be omitted;

(iv) in heading 7319, sub-heading 7319 10, tariff items 7319 10 10 to 7319 10 90 and the entries relating thereto shall be omitted;

(v) in heading 7321, for sub-heading 7321 13, tariff items 7321 13 10 to 7321 13 90, sub-heading 7321 83, tariff item 7321 83 10 and 7321 83 90 and the entries relating thereto, the

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
following sub-headings, tariff items and entries shall be substituted, namely:—			
"7321 19	-- <i>Other, including appliances for solid fuel:</i>		
7321 19 10	-- Cookers and kitchen stoves	u	16%
7321 19 90	-- Other stoves and appliances	u	16%
7321 89	-- <i>Other, including appliances for solid fuel:</i>		
7321 89 10	-- Clay tandoor (oven with iron or steel body and earthen grates )	kg.	16%
7321 89 90	-- Other	kg.	16%";

(65) in Chapter 74,—

(i) in Note 1, in clause (f), the paragraph beginning with the words "In the case of" and ending with the words "exceeds 6 mm" shall be omitted.

(ii) in heading 7401, for tariff items 7401 10 00 and 7401 20 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: —

"7401 00	- <i>Copper Mattes; Cement copper (precipitated copper):</i>		
7401 00 10	-- Copper mattes	kg.	16%
7401 00 90	-- Cement copper (precipitated copper)	kg.	16%";

(iii) in heading 7403, sub-heading 7403 23, tariff items 7403 23 10 and 7403 23 20 and the entries relating thereto shall be omitted;

(iv) in heading 7407, sub-heading 7407 22, tariff items 7407 22 10 and 7407 22 20 and the entries relating thereto shall be omitted;

(v) heading 7414, sub-heading 7414 20, tariff items 7414 20 10 to 7414 20 90, sub-heading 7414 90, tariff items 7414 90 10 to 7414 90 90 and the entries relating thereto shall be omitted;

(vi) tariff item 7416 00 00 and the entries relating thereto shall be omitted;

(vii) heading 7417, sub-heading 7417 00, tariff items 7417 00 11 to 7417 00 99 and the entries relating thereto shall be omitted;

(66) in Chapter 78,—

(i) heading 7803, sub-heading 7803 00, tariff items 7803 00 11 to 7803 00 30 and the entries relating thereto shall be omitted;

(ii) heading 7805, sub-heading 7805 00, tariff items 7805 00 10 and 7805 00 20 and the entries relating thereto shall be omitted;

(67) in Chapter 79, heading 7906, sub-heading 7906 00, tariff items 7906 00 10 and 7906 00 20 and the entries relating thereto shall be omitted ;

(68) in Chapter 80,—

(i) in Note 1, in clause (d), the paragraph beginning with the words and figures "Headings 8004" and ending with the words "other headings" shall be omitted;

(ii) heading 8004, sub-heading 8004 00, tariff items 8004 00 10 and 8004 00 90 and the entries relating thereto shall be omitted;

(iii) tariff item 8005 00 00 and the entries relating thereto shall be omitted;

(iv) heading 8006, sub-heading 8006 00, tariff items 8006 00 10 and 8006 00 20 and the entries relating thereto shall be omitted;

(69) in Chapter 81,—

(i) in heading 8101, sub-heading 8101 95, tariff items 8101 95 10 and 8101 95 90 and the entries relating thereto shall be omitted;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	(ii) in heading 8112, sub-heading 8112 30, tariff items 8112 30 10 to 8112 30 90, sub-heading 8112 40, tariff items 8112 40 10 to 8112 40 90 and the entries relating thereto shall be omitted;		
	(70) in Chapter 83, in tariff item 8311 90 00, in the entry in column (2), the words "including parts" shall be omitted;		
	(71) in Section XVI,—		
	(i) in Note 1, in clause (b), for the word and figures "heading 4204", the word and figures "heading 4205" shall be substituted;		
	(ii) in Note 2, in clauses (a) and (c), for the figures "8485", the figures "8487" shall be substituted;		
	(72) in Chapter 84,—		
	(i) in Note 1, for clauses (e) and (f), the following clauses shall be substituted, namely:—		
	"(e) vacuum cleaners of heading 8508;		
	(f) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525; or		
	(g) hand-operated mechanical floor sweepers, not motorised (heading 9603)		
	(ii) in Note 2,—		
	(a) for the portion beginning with the words "Subject to" and ending with the words "not the latter.", the following shall be substituted, namely:—		
	"Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 8401 to 8424, or heading 8486 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the headings 8401 to 8424 or under the heading 8486, as the case may be, and not under the headings 8425 to 8480."		
	(b) for the brackets, words and figures "(Heading 8443 or 8471)," the brackets word and figures "(heading 8443)" shall be substituted;		
	(iii) for Note 5, the following Note shall be substituted, namely:—		
	"5. (A) For the purposes of heading 8471, the expression "automatic data processing machine" means machine capable of:		
	(i) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme;		
	(ii) being freely programmed in accordance with the requirements of the user;		
	(iii) performing arithmetical computations specified by the user; and		
	(iv) executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run.		
	(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.		
	(C) Subject to paragraphs (D) and (E), a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:		
	(i) it is of a kind solely or principally used in an automatic data processing system;		
	(ii) it is connectable to the central processing unit either directly or through one or more other units; and		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 8471.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of (ii) and (iii) above, are in all cases to be classified as units of heading 8471.

(D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in paragraph (C):

(i) printers, copying machines, facsimile machines, whether or not combined;

(ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) loudspeakers and microphones;

(iv) television cameras, digital cameras and video camera recorders;

(v) monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.”;

(iv) after Note 8, the following Note shall be inserted, namely:—

“9. (A) Clauses (a) and (b) of Note 8 to Chapter 85 shall also apply respectively to the expressions “semi-conductor devices” and “electronic integrated circuits”, used in this Note and in the heading 8486. However, for the purposes of this Note and heading 8486, the expression “semi-conductor devices” also covers photosensitive semi-conductor devices and light emitting diodes.

(B) For the purposes of this Note and heading 8486, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression “flat panel display,” does not cover cathodray tube technology.

(C) Heading 8486 also includes machines and apparatus solely or principally of a kind used for :

(i) the manufacture or repair of masks and reticles;

(ii) assembling semi-conductor devices or electronic integrated circuits; and

(iii) lifting, handling, loading or unloading of boules, wafers, semi-conductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 8486 are to be classified in that heading and in no other heading of this schedule.”;

(v) in sub-heading Note 1, for the figure, brackets and letter “5(B)”, the figure, brackets and letter “5(C)” shall be substituted;

(vi) in heading 8418,—

(a) tariff item 8418 22 00 and the entries relating thereto shall be omitted;

(b) in tariff item 8418 50 00, for the entry in column (2), the following entry shall be substituted, namely:—



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

“Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display incorporating refrigerating or freezing equipment”;

(c) in tariff item 8418 61 00, for the entry in column (2), the following entry shall be substituted, namely:—

“Heat pumps other than air conditioning machines of heading 8415”;

(vii) in heading 8425, tariff item 8425 20 00 and the entries relating thereto shall be omitted;

(viii) in heading 8428, sub-heading 8428 50, tariff items 8428 50 10 to 8428 50 90 and the entries relating thereto shall be omitted;

(ix) in heading 8442,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE TOOLS OF HEADINGS 8456 TO 8465) FOR PREPARING OR MAKING PLATES, PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED)”;

(b) tariff item 8442 10 00, sub-heading 8442 20, tariff items 8442 20 10 to 8442 20 90 and the entries relating thereto shall be omitted;

(c) in sub-heading 8442 30, in the entry in column (2), for the words “Other machinery”, the word, “Machinery” shall be substituted;

(d) for sub-heading 8442 50, tariff items 8442 50 10 to 8442 50 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“8442 50	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
8442 50 10	Plates and cylinders	kg.	16%
8442 50 20	Lithographic plates	kg.	16%
	Plate, cylinder and lithographic stones prepared for printing purposes:		
8442 50 31	Plate and cylinder for textile printing machine	kg.	16%
8442 50 39	Other	kg.	16%
8442 50 40	Highly polished copper sheets for making blocks	kg.	16%
8442 50 50	Highly polished zinc sheets for making process blocks	kg.	16%
8442 50 90	Other	kg.	16%”;

(x) for heading 8443, tariff items 8443 11 00 to 8443 51 00, sub-heading 8443 59, tariff items 8443 59 10 to 8443 59 90, sub-heading 8443 60, tariff items 8443 60 10 to 8443 60 90, sub-heading 8443 90, tariff items 8443 90 10 and 8443 90 90 and the entries relating thereto, the following headings, sub-headings, tariff items and entries shall be substituted, namely:—



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8486 10 00	- Machines and apparatus for the manufacture of boules or wafers	u	16%
8486 20 00	- Machines and apparatus for the manufacture of semi-conductor devices or of electronic integrated circuits	u	16%
8486 30 00	- Machines and apparatus for the manufacture of flat panel displays	u	16%
8486 40 00	- Machines and apparatus specified in Note 9(C) to this Chapter	u	16%
8486 90 00	- Parts and accessories	kg.	16%
8487	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
8487 10 00	- Ships' or boats' propellers and blades therefor	u	16%
8487 90 00	- Other	kg.	16%";

(72) in Chapter 85,—

(i) in Note 1,—

(a) in clause (b), the word "or" occurring at the end shall be omitted;

(b) for clause (c), the following clauses shall be substituted, namely:—

"(c) machines and apparatus of heading 8486;

(d) vacuum apparatus of a kind used in medical, surgical, dental or veterinary purposes (Chapter 90); or

(e) electrically heated furniture of Chapter 94.";

(ii) in Note 3, for clause (a), the following clause shall be substituted, namely:—

"(a) floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;"

(iii) for Notes 4,5,6,7 and 8, the following Notes shall be substituted, namely:—

"4. For the purposes of heading 8523 :

(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E<sup>2</sup>PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits [a microprocessor, random access memory (RAM) or read-only memory (ROM)] in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

5. For the purposes of heading 8534, "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 8542.

6. For the purpose of heading 8536, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

7. Heading 8537 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 8543).

8. For the purposes of headings 8541 and 8542 :

(a) "Diodes, transistors and similar semi-conductor devices" are semi-conductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) "Electronic integrated circuits" are :

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multi chip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without lead frames, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any other heading in this Schedule, except in the case of heading 8523, which might cover them by reference to, in particular, their function.

9. For the purposes of heading 8548, "spent primary cells, spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged,

10. For the purposes of heading 8523 "recording" of sound or other phenomena shall amount to manufacture.

(iv) for Sub-heading Notes, the following Sub-heading Note shall be substituted, namely:—

"SUB-HEADING NOTE

Sub-heading 8527 12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.";

(v) in supplementary note, for the figures "8524", the figures "8523" shall be substituted;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	(xii) for heading 8523, sub-heading 8523 11, tariff items 8523 11 11 to 8523 11 29, sub-heading 8523 12, tariff items 8523 12 11 to 8523 12 29, sub-heading 8523 13, tariff items 8523 13 11 to 8523 13 29, sub-heading 8523 20, tariff items 8523 20 10 to 8523 30 00, sub-heading 8523 90, tariff items 8523 90 10 to 8523 90 90 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely: —		
“8523	DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, “SMART CARDS” AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37		
	- <i>Magnetic media:</i>		
8523 21 00	-- Cards incorporating a magnetic stripe	u	16%
8523 29	-- <i>Other:</i>		
8523 29 10	--- Audio cassettes	u	16%
8523 29 20	--- Video cassettes	u	16%
8523 29 30	--- Video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	u	16%
8523 29 40	--- ¾" and 1" video cassettes	u	16%
8523 29 50	--- ½" video cassettes suitable to work with betacam, betacam SP/M II and VHS type VCR	u	16%
8523 29 60	--- Other video cassettes and tapes ¾" and 1" video cassettes	u	16%
8523 29 70	--- All kinds of Magnetic discs	u	16%
8523 29 80	--- Cartridge tape	u	16%
8523 29 90	--- Other	u	16%
8523 40	- <i>Optical media:</i>		
8523 40 10	--- Matrices for production of records; prepared record blanks	u	16%
8523 40 20	--- Cartridge Tape	u	16%
8523 40 30	--- ½" Video cassette suitable to work with digital VCR	u	16%
8523 40 40	--- Compact disc (Audio)	u	16%
8523 40 50	--- Compact disc (video)	u	16%
8523 40 60	--- Blank master discs (that is, substrate) for producing stamper for compact disc	u	16%
8523 40 70	--- Stamper for CD audio, CD video and CD – ROM	u	16%
8523 40 80	--- Digital video disc	u	16%
8523 40 90	--- Other	u	16%
	- <i>Semi-conductor media:</i>		
8523 51 00	-- Solid-state non-volatile storage devices	u	16%
8523 52 00	-- Smart cards	u	16%
8523 59 00	-- Other	u	16%
8523 80	-- <i>Other:</i>		
8523 80 10	--- Gramophone records	u	16%
8523 80 20	--- Information technology software	u	8%
8523 80 30	--- Audio-visual news or audio visual views	u	16%
8523 80 40	--- Children's video films	u	16%
8523 80 50	--- Video tapes of educational nature	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8523 80 60	--- 2- D / 3D computer graphics	u	16%
8523 80 90	--- Other	u	16%";
(xiii) heading 8524, sub-heading 8524 10, tariff items 8524 10 10, 8524 10 90, sub-heading 8524 31, tariff items 8524 31 11 to 8524 31 90, sub-heading 8524 32, tariff items 8524 32 10, 8524 32 90, sub-heading 8524 39, tariff items 8524 39 10 to 8524 39 90, sub-heading 8524 40, tariff items 8524 40 11 to 8524 40 90, sub-heading 8524 51, tariff items 8524 51 11 to 8524 51 90, sub-heading 8524 52, tariff items 8524 52 11 to 8524 52 90, sub-heading 8524 53, tariff items 8524 53 11 to 8524 60 00, sub-heading 8524 91, tariff items 8524 91 11 to 8524 91 90, sub-heading 8524 99, tariff items 8524 99 10 to 8524 99 99 and the entries relating thereto shall be omitted;			
(xiv) for heading 8525, sub-heading 8525 10, tariff items 8525 10 10 to 8525 10 90, sub-heading 8525 20, tariff items 8525 20 11 to 8525 40 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—			
" 8525	TRANSMISSION APPARATUS FOR RADIO BROADCASTING OR TELEVISION, WHETHER OR NOT IN CORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS		
8525 50	- <i>Transmission apparatus:</i>		
8525 50 10	--- Radio broadcast transmitter	u	16%
8525 50 20	--- TV broadcast transmitter	u	16%
8525 50 30	--- Broadcast equipment sub-system	u	16%
8525 50 40	--- Communication jamming equipment	u	16%
8525 50 50	--- Wireless microphone	u	16%
8525 50 90	--- Other	u	16%
8525 60	- <i>Transmission apparatus incorporating reception apparatus :</i>		
	--- <i>Two way radio communication equipment:</i>		
8525 60 11	---- Walkie talkie set	u	16%
8525 60 12	---- Marine radio communication equipment	u	16%
8525 60 13	---- Amateur radio equipment	u	16%
8525 60 19	---- Other	u	16%
	--- <i>Other:</i>		
8525 60 91	---- VSAT terminals	u	16%
8525 60 92	---- Other satellite communication equipment	u	16%
8525 60 99	---- Other	u	16%
8525 80	- <i>Television cameras, digital cameras and video camera recorders:</i>		
8525 80 10	--- Television Cameras	u	16%
8525 80 20	--- Digital cameras	u	16%
8525 80 30	--- Video camera recorders	u	16%
8525 80 90	--- Other	u	16%";

(xv) for heading 8527, tariff items 8527 12 00 to 8527 39 00, sub-heading 8527 90, tariff items 8527 90 11 to 8527 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

" 8527 RECEPTION APPARATUS FOR  
RADIO-BROADCASTING, WHETHER  
OR NOT COMBINED, IN THE SAME  
HOUSING, WITH SOUND RECORDING

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	OR REPRODUCING APPARATUS OR A CLOCK		
	- <i>Radio-broadcast receivers capable of operating without an external source of power :</i>		
8527 12 00	-- Pocket-size radio cassette-players	u	16%
8527 13 00	-- Other apparatus combined with sound recording or reproducing apparatus	u	16%
8527 19 00	-- Other	u	16%
	- <i>Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :</i>		
8527 21 00	-- Combined with sound recording or reproducing apparatus	u	16%
8527 29 00	-- Other	u	16%
	- <i>Other:</i>		
8527 91 00	-- Combined with sound recording or reproducing apparatus	u	16%
8527 92 00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	u	16%
8527 99	-- <i>Other:</i>		
	--- <i>Radio communication receivers:</i>		
8527 99 11	---- Radio pagers	u	16%
8527 99 12	---- Demodulators	u	16%
8527 99 19	---- Other	u	16%
8527 99 90	---- Other	u	16%";

(xvi) for heading 8528, sub-heading 8528 12, tariff items 8528 12 11 to 8528 12 99, sub-heading 8528 13, tariff items 8528 13 10, 8528 13 90, sub heading 8528 21, tariff items 8528 21 10 to 8528 22 00, sub-heading 8528 30, tariff items 8528 30 10 to 8528 30 30 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—

"8528	MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVER OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS		
	- <i>Cathode-ray tube monitors :</i>		
8528 41 00	-- Of a kind solely or principally used in an automatic data processing system of heading 8471	u	16% or Rs. 34,000/- per set whichever is higher
8528 49 00	-- Other	u	16% or Rs. 34,000/- per set whichever is higher
	- <i>Other monitors :</i>		
8528 51 00	-- Of a kind solely or principally used in an automatic data processing system of heading 8471	u	16% or Rs. 34,000/- per set whichever is higher

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8528 59 00	-- Other	u	16% or Rs. 34,000/- per set whichever is higher
8528 61 00	- <i>Projectors :</i> -- Of a kind solely or principally used in an automatic data processing system of heading 8471	u	16% or Rs. 34,000/- per set whichever is higher
8528 69 00	-- Other	u	16% or Rs. 34,000/- per set whichever is higher
8528 71 00	- <i>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</i> -- Not designed to incorporate a video display or screen	u	16% or Rs. 34,000/- per set whichever is higher
8528 72	-- <i>Other, colour:</i>		
8528 72 11	---- Television set of screen size upto 36 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 72 12	---- Television set of screen size exceeding 36 cm but not exceeding 54 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 72 13	---- Television set of screen size exceeding 54 cm but not exceeding 68 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 72 14	---- Television set of screen size exceeding 68 cm but not exceeding 74 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 72 15	---- Television set of screen size exceeding 74 cm but not exceeding 87 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 72 16	---- Television set of screen size exceeding 87 cm but not exceeding 105 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 72 17	---- Television set of screen size exceeding 105 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 72 18	---- Liquid crystal display television set of screen size below 63 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 72 19	---- Other	u	16% or Rs. 34,000/- per set whichever is higher
8528 73	-- <i>Other, black and white or other monochrome:</i>		
8528 73 10	---- Liquid crystal display television set of screen size below 25 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 73 90	---- Other	u	16% or Rs. 34,000/- per set whichever is higher



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(xvii) in heading 8535, in the entry in column (2), for the word "PLUGS" the words "PLUGS AND OTHER CONNECTORS" shall be substituted;

(xviii) in heading 8536,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

"ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1,000 VOLTS; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES";

(b) after tariff item 8536 69 90 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

" 8536 70 00	- Connectors for optical fibres, optical fibre bundles or cables	kg.	16%";
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(xix) for heading 8542, sub-heading 8542 10, tariff items 8542 10 10 to 8542 21 00, sub-heading 8542 29, tariff items 8542 29 10 to 8542 90 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

" 8542	ELECTRONIC INTEGRATED CIRCUITS		
	- <i>Electronic integrated circuits:</i>		
8542 31 00	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	16%
8542 32 00	-- Memories	u	16%
8542 33 00	-- Amplifiers	u	16%
8542 39	-- <i>Other :</i>		
8542 39 10	--- SIM cards	u	16%
8542 39 20	--- Memory cards	u	16%
8542 39 90	--- Other	u	16%
8542 90 00	- Parts	kg.	16%";

(xx) for heading 8543, tariff item 8543 11 00, sub-heading 8543 19, tariff items 8543 19 10 to 8543 19 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

"8543	ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
8543 10	- <i>Particle accelerators:</i>		
8543 10 10	--- Ion implanters for doping semiconductor material	u	16%
8543 10 20	--- Vane graft, cock-croft, Walton accelerators	u	16%
8543 10 30	--- Synchrocyclotrons, synchrotrons	u	16%
8543 10 90	--- Other including cyclotrons	u	16%";

(xxi) in heading 8543, for tariff items 8543 40 00, 8543 81 00, sub-heading 8543 89, tariff items 8543 89 10 to 8543 89 99 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
" 8543 70	- <i>Other machines and apparatus:</i>		
8543 70 11	---- Proximity card and tags	u	16%
8543 70 12	---- Metal detector	u	16%
8543 70 13	---- Mine detector	u	16%
8543 70 19	---- Other	u	16%
	--- <i>Audio special effect equipment:</i>		
8543 70 21	---- Digital reverberators	u	16%
8543 70 22	---- Mixing system or consoles	u	16%
8543 70 29	---- Other	u	16%
	--- <i>Video special effect equipments:</i>		
8543 70 31	---- Video mixing system or consoles	u	16%
8543 70 32	---- Video effect system	u	16%
8543 70 33	---- Digital layering machine	u	16%
8543 70 34	---- Paint box	u	16%
8543 70 35	---- Video typewriter	u	16%
8543 70 36	---- Video matting machine	u	16%
8543 70 39	---- Other	u	16%
	--- <i>Edit control Unit:</i>		
8543 70 41	---- Computerised editing system controlling more than three video editing machines	u	16%
8543 70 42	---- Other video control unit	u	16%
8543 70 49	---- Other	u	16%
8543 70 50	--- Colour corrector	u	16%
	--- <i>Amplifier:</i>		
8543 70 61	---- Broadcast amplifier	u	16%
8543 70 62	---- Limiting amplifier, video distribution amplifier and stabilizing amplifiers	u	16%
8543 70 69	---- Other	u	16%
	--- <i>Graphic equalizer and synthesized receivers :</i>		
8543 70 71	---- Graphic equalizer	u	16%
8543 70 72	---- Synthesised receivers	u	16%
	--- <i>Other:</i>		
8543 70 91	---- RF(radio frequency) power amplifier and noise generators for communication jamming equipment, static and mobile or man-portable	u	16%
8543 70 92	---- Equipment gadgets based on solar energy	u	16%
8543 70 93	---- Professional beauty care equipment	u	16%
8543 70 94	---- Audio visual stereo encoders	u	16%
8543 70 95	---- Time code generator	u	16%
8543 70 99	---- Other	u	16%";

(xxii) in heading 8544, for tariff item 8544 30 00, sub-heading 8544 41, tariff items 8544 41 11 to 8544 41 90, sub-heading 8544 49, tariff items 8544 49 11 to 8544 49 90, sub-heading 8544 51, tariff items 8544 51 10 to 8544 51 90, sub-heading 8544 59, tariff items 8544 59 10 to 8544 59 90 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely: —

"8544 30 00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg.	16%
	- <i>Other electric conductors, for a voltage not exceeding 1,000 V :</i>		
8544 42	-- <i>Fitted with connectors :</i>		
8544 42 10	--- Paper insulated	kg.	16%
8544 42 20	--- Plastic insulated	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8544 42 30	--- Rubber insulated	kg.	16%
8544 42 90	--- Other	kg.	16%.
	- <i>Other electric conductors, for a voltage not exceeding 80 V :</i>		
8544 49	-- <i>Other :</i>		
	--- <i>Telephone cables :</i>		
8544 49 11	--- Dry core paper insulated	kg.	16%
8544 49 19	--- Other	kg.	16%
8544 49 20	--- Paper insulated	kg.	16%
8544 49 30	--- Plastic insulated	kg.	16%
8544 49 40	--- Rubber insulated	kg.	16%
8544 49 90	--- Other	kg.	16%;

(73) in Section XVII, in the Note 1, the figures "9501" shall be omitted;

(74) in Chapter 86, in heading 8606,—

(i) tariff item 8606 20 00 and the entries relating thereto shall be omitted;

(ii) in tariff item 8606 30 00, in the entry in column (2), the word and figures "or 8606 20" shall be omitted;

(75) in Chapter 87,—

(i) in Note 4, for the figures "9501", the figures "9503" shall be substituted;

(ii) in heading 8708, for tariff items 8708 29 00 to 8708 99 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

"8708 29 00	-- Other	kg.	16%
8708 30 00	- Brakes and servo-brakes; parts thereof	kg.	16%
8708 40 00	- Gear boxes and parts thereof	kg.	16%
8708 50 00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg.	16%
8708 70 00	- Road wheels and parts and accessories thereof	kg.	16%
8708 80 00	- Suspension systems and parts thereof (including shock absorbers)	kg.	16%
	- <i>Other parts and accessories :</i>		
8708 91 00	-- Radiators and parts thereof	kg.	16%
8708 92 00	-- Silencers (mufflers) and exhaust pipes; parts thereof	kg.	16%
8708 93 00	-- Clutches and parts thereof	kg.	16%
8708 94 00	-- Steering wheels, steering columns and steering boxes; parts thereof	kg.	16%
8708 95 00	-- Safety airbags with inflator system; parts thereof	kg.	16%
8708 99 00	-- Other	kg.	16%;

(76) in Chapter 88, for heading 8801, tariff items 8801 10 00 to 8801 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

"8801	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT		
8801 00	- <i>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:</i>		
8801 00 10	--- Gliders and hang gliders	u	Nil
8801 00 20	--- Balloons	u	Nil
8801 00 90	--- Other	u	Nil;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
(77) in Chapter 90,—			
(i) in Note 1,—			
(a) in clause (a), for the brackets, word and figures “(heading 4204)”, the brackets, word and figures “(heading 4205)” shall be substituted;			
(b) in clause (g), for the words, figures and bracket “(of heading 8481)”, the following words, figures and brackets shall be substituted, namely:—			
“of heading 8481; machines and apparatus (including apparatus for the projection or drawing of circuits patterns on sensitised semiconductors materials) of heading 8486;”;			
(c) for clause (h), the following clause shall be substituted, namely:—			
“(h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading 8519); sound-heads (heading 8522); television cameras, digital cameras and video camera recorders (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); connectors for optical fibres, optical fibre bundles or cables (heading 8536); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;			
(ii) in Note 2, in clause (a), for the figures “8485”, the figures “8487” shall be substituted;			
(iii) for Note 3, the following Note shall be substituted, namely:—			
“3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.”;			
(iv) in heading 9006, tariff items 9006 20 00 and 9006 62 00 and the entries relating thereto shall be omitted;			
(v) heading 9009, tariff items 9009 11 00 to 9009 99 00 and the entries relating thereto shall be omitted;			
(vi) in heading 9010,—			
(a) in the entry in column (2), the brackets and words “(including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials)” shall be omitted;			
(b) for tariff items 9010 10 00 to 9010 49 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—			
“9010 10 00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	u	16%”;
(vii) in heading 9027, tariff item 9027 40 00 and the entries relating thereto shall be omitted;			
(viii) in heading 9030,—			
(a) for tariff items 9030 20 00, 9030 31 00, sub-heading 9030 39, tariff items 9030 39 10 to 9030 39 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
“9030 20 00	- Oscilloscopes and oscillographs	u	16%
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:		
9030 31 00	-- Multimeters without a recording device	u	16%
9030 32 00	-- Multimeters with a recording device	u	16%
9030 33	-- Other, without a recording device:		
9030 33 10	--- Ammeters, volt meters and watt meters	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9030 33 20	--- Spectrum resistance meters	u	16%
9030 33 30	--- Capacitance meter	u	16%
9030 33 40	--- Frequency measuring apparatus	u	16%
9030 33 50	--- Megar meters	u	16%
9030 33 90	--- Other	u	16%
9030 39 00	-- Other, with a recording device	u	16%";

(b) in column (1), for tariff item "9030 83 00", the tariff item "9030 84 00" shall be substituted;

(ix) in heading 9031, tariff item 9031 30 00 and the entries relating thereto shall be omitted;

(78) in Chapter 91,—

(i) in heading 9101, tariff item 9101 12 00 and the entries relating thereto shall be omitted;

(ii) in heading 9106, tariff item 9106 20 00 and the entries relating thereto shall be omitted;

(79) in Chapter 92,—

(i) heading 9203, sub-heading 9203 00, tariff items 9203 00 10 and 9203 00 90 and the entries relating thereto shall be omitted;

(ii) heading 9204, tariff items 9204 10 00 and 9204 20 00 and the entries relating thereto shall be omitted;

(iii) in heading 9209, tariff items 9209 10 00, 9209 20 00 and 9209 93 00 and the entries relating thereto shall be omitted;

(80) in Chapter 93, in heading 9306, tariff item 9306 10 00 and the entries relating thereto shall be omitted;

(81) in Chapter 94,—

(i) in Note 3, for the brackets and letters "(a)" and "(b)", the brackets and letters "(A)" and "(B)" shall respectively be substituted;

(ii) in heading 9401, for tariff item 9401 50 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

-- <i>Seats of cane, osier, bamboo or similar materials:</i>			
9401 51 00	-- Of bamboo or rattan	u	16%
9401 59 00	-- Other	u	16%";

(iii) in heading 9403, for sub-heading 9403 80, tariff items 9403 80 10 and 9403 80 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

-- <i>Furniture of other materials, including cane, osier, bamboo or similar materials :</i>			
9403 81 00	-- Of bamboo or rattan	u	16%
9403 89 00	-- Other	u	16%";

(82) in Chapter 95,—

(i) in Note 1,—

(a) for clause (a), the following clause shall be substituted, namely:—

"(a) Candles (heading 3406);";

(b) in clause (i), the word "or" occurring at the end shall be omitted;

(c) in clause (u), for the brackets and words "(classified according to the constituent material).", the brackets and words "(classified according to the constituent material); or" shall be substituted;

(d) after clause (u), the following clause shall be inserted, namely:—

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

“(v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).”;

(ii) for Note 4, the following Notes shall be substituted, namely:—

“4. Subject to the provisions of Note 1, heading 9503 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under rule 3 (b) of the General rules for the interpretation of this Schedule, and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have essential character of toys.

5. Heading 9503 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).”;

(iii) heading 9501, sub-heading 9501 00, tariff items 9501 00 10 and 9501 00 90 and the entries relating thereto shall be omitted;

(iv) heading 9502, sub-heading 9502 10 and tariff items 9502 10 10 to 9502 99 00 and the entries relating thereto shall be omitted;

(v) for heading 9503, tariff items 9503 10 00 to 9503 41 00, sub-heading 9503 49, tariff items 9503 49 10 to 9503 49 90, sub-heading 9503 50, tariff items 9503 50 10, 9503 50 90, sub-heading 9503 60, tariff items 9503 60 10, 9503 60 90, sub-heading 9503 70, tariff items 9503 70 10, 9503 70 90, sub-heading 9503 80, tariff items 9503 80 10, 9503 80 90, sub-heading 9503 90, tariff items 9503 90 10 to 9503 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

<b>“9503</b>		<b>TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE (“SCALE”) MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS</b>	
9503 00	-	<i>Tricycles, scooters, pedal cars and similar wheeled toys; dolls'; other toys; reduced-size (“scale”) models and similar recreational models, working or not; puzzles of all kinds :</i>	
9503 00 10	---	Of wood	u 16%
9503 00 20	---	Of metal	u 16%
9503 00 30	---	Of plastics	u 16%
9503 00 90	---	Other	u 16%”;

(vi) in heading 9504,—

(a) for tariff item 9504 20 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—

“9504 20 00	-	Articles and accessories for billiards of all kinds	u 16%”;
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(b) for sub-heading 9504 30, tariff items 9504 30 10 to 9504 30 90 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

“9504 30 00	-	Other games, operated by coins, bank notes, bank cards, tokens or by other means of payment, other than bowling alley equipment	u 16%
9504 30 10	---	Carom board, with or without coins and strikers	u 16%
9504 30 90	---	Other	u 16%”;



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
(83) in Chapter 96,—			
(i) for heading 9614, tariff item 9614 20 00, sub-heading 9614 90, tariff items 9614 90 10 to 9614 90 90 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—			
"9614 00 00	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF	u	16%".

## THE EIGHTH SCHEDULE

(See section 72)

In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act,—

(1) sub-heading 5208 53, tariff items 5208 53 10, 5208 53 20 and 5208 53 90 and the entries relating thereto shall be omitted;

(2) sub-heading 5210 12, tariff items 5210 12 10 and 5210 12 90 and the entries relating thereto shall be omitted;

(3) sub-heading 5210 22, tariff items 5210 22 11 to 5210 22 29 and the entries relating thereto shall be omitted;

(4) sub-heading 5210 42, tariff items 5210 42 10 to 5210 42 90 and the entries relating thereto shall be omitted;

(5) sub-heading 5210 52, tariff items 5210 52 10 to 5210 52 90 and the entries relating thereto shall be omitted;

(6) in heading 5211, for tariff item 5211 19 00, sub-heading 5211 21, tariff items 5211 21 10 to 5211 21 90, sub-heading 5211 22, tariff items 5211 22 10 to 5211 22 90, sub-heading 5211 29, tariff items 5211 29 10 to 5211 29 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

Tariff Item	Description of goods	Unit	Rate of Additional Duty
(1)	(2)	(3)	(4)
5211 19 00	— Other fabrics	m <sup>2</sup>	8%
5211 20	— Bleached:		
5211 20 10	— Shirting fabrics	m <sup>2</sup>	8%
5211 20 20	— Canvas (including duck) of carded or combed yarn	m <sup>2</sup>	8%
5211 20 30	— Flannelette	m <sup>2</sup>	8%
5211 20 40	— Saree	m <sup>2</sup>	8%
5211 20 50	— Crepe fabrics including	m <sup>2</sup>	8%
5211 20 60	— Twill fabrics	m <sup>2</sup>	8%
	— Other:		
5211 20 91	— Zari bordered sari	m <sup>2</sup>	8%
5211 20 92	— Dedsuti, dosuti, cêretonnes and osamburge	m <sup>2</sup>	8%
5211 20 99	— Other	m <sup>2</sup>	8%";

(7) tariff items 5513 22 00, 5513 32 00, 5513 33 00, 5513 42 00, 5513 43 00 and the entries relating thereto shall be omitted;

(8) sub-heading 5514 13, tariff items 5514 13 10 and 5514 13 20 and the entries relating thereto shall be omitted;

(9) for tariff items 5514 29 00 to 5514 39 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

5514 29 00	— Other woven fabrics	m <sup>2</sup>	8%
5514 30	— Of yarns of different colours:		
5514 30 11	— Of polyester staple fibres, plain weave	m <sup>2</sup>	8%
5514 30 12	— 3-thread or 4-thread twill, including cross twill, of polyester, staple fibres	m <sup>2</sup>	8%
5514 30 13	— Other woven fabrics of polyester staple fibres	m <sup>2</sup>	8%
5514 30 19	— Other woven fabrics	m <sup>2</sup>	8%";

Tariff Item	Description of goods	Unit	Rate of Additional Duty
(1)	(2)	(3)	(4)
(10) sub-heading 5515 92, tariff items 5515 92 10 to 5515 92 90 and the entries relating thereto shall be omitted;			
(11) in heading 5803, for sub-heading 5803 10, tariff items 5803 10 10 to 5803 10 90, sub-heading 5803 90, tariff items, 5803 90 10 to 5803 90 90 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
"5803 00	- Gauze, other than narrow fabrics of heading 5806 :		
	— Of cotton :		
5803 00 11	— Unbleached	m <sup>2</sup>	8%
5803 00 12	— Bleached	m <sup>2</sup>	8%
5803 00 13	— Piece dyed	m <sup>2</sup>	8%
5803 00 14	— Yarn dyed	m <sup>2</sup>	8%
5803 00 15	— Printed	m <sup>2</sup>	8%
5803 00 19	— Other	m <sup>2</sup>	8%
	— Of other textile materials:		
5803 00 91	— Of silk or silk waste	m <sup>2</sup>	8%
5803 00 92	— Of synthetic fibre	m <sup>2</sup>	8%
5803 00 93	— Of artificial fibre	m <sup>2</sup>	8%
5803 00 99	— Other	m <sup>2</sup>	8%".

## THE NINTH SCHEDULE

(See section 74)

In the Schedule to the Additional Duties of Excise (Textiles and Textile Articles) Act, for S. No. 4 and the entry relating thereto, the following S. No. and entry shall be substituted, namely:—

S.No.	Description of goods
"4.	Man-made filaments; strip and the like of man-made textile materials, that is to say, all goods falling within Chapter 54."

## THE TENTH SCHEDULE

(See section 75)

In the Seventh Schedule to the Finance Act, 2001, for tariff items 5402 42 00 and 5402 43 00 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:—

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5402 46 00	— Other, of polyesters partially oriented	kg.	1%
5402 47 00	— Other, of polyesters	kg.	1%".

Sd/-

**Dr. K. N. CHATURVEDI,**  
Secretary to Government of India.

By order and in the name of the Governor of Gujarat,

**H. D. VYAS,**  
Secretary to Government.

-----  
Government Central Press, Gandhinagar.



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# The Gujarat Government Gazette

## EXTRAORDINARY

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### PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE & PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar 29<sup>th</sup> September, 2006.

No.RPB/19-2006/Act-24-06/E:- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA  
MINISTRY OF LAW AND JUSTICE  
(Legislative Department)

New Delhi, the 2<sup>nd</sup> June, 2006, Jayistha 12, 1928 (Saka)

The following Act of Parliament has received the assent of the President on the 1<sup>st</sup> June, 2006, is hereby published for general information :-

### THE CESSLAWS (REPEALING AND AMENDING) ACT, 2006

An

Act

(1<sup>st</sup> June, 2006)

(Act No 24 of 2006)

*to repeal certain enactments and to amend certain other enactments relating to levy of cess on certain items.*

BE it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows:—

1. This Act may be called the Cess Laws (Repealing and Amending) Act, 2006.
2. The enactments specified in the First Schedule are hereby repealed to the extent mentioned in the fourth column thereof.
3. The enactment specified in the Second Schedule is hereby amended to the extent and in the manner mentioned in the fourth column thereof.
4. (1) The repeal or amendment by this Act of any enactment shall not—
  - (a) affect any other enactment in which the repealed enactment has been applied, incorporated or referred to;
  - (b) affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity

Short title.

Repeal of certain enactments.

Amendment of Act 26 of 1975.

Savings.



(c) affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment hereby repealed;

(d) revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

(2) The mention of particular matters in sub-section (1) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897, with regard to the effect of repeals.

10 of 1897.

Collection  
and payment  
of arrears of  
duties.

5. Notwithstanding the repeal of the enactments specified in the First Schedule or the amendments in the enactment as specified in the Second Schedule, the proceeds of duties levied under the said enactments immediately preceding the date on which the Cess Laws (Repealing and Amending) Bill, 2006 receives the assent of the President,—

(i) if collected by the collecting agencies but not paid into the Reserve Bank of India; and

(ii) if not collected by the collecting agencies,

shall be paid or as the case may be, collected and paid into the Reserve Bank of India for being credited to the Consolidated Fund of India.

## THE FIRST SCHEDULE

(See section 2)

*Repeals*

Year	No.	Short title	Extent of repeal
1	2	3	4
1942	7	The Coffee Act, 1942	Sections 11 and 13.
1972	13	The Marine Products Export Development Authority Act, 1972	Sections 14 and 15.
1986	3	The Agricultural and Processed Food Products Export Cess Act, 1985	The whole.
1986	11	The Spices Cess Act, 1986	The whole.

## THE SECOND SCHEDULE

(See section 3)

*Amendments*

Year	No.	Short title	Amendments
1	2	3	4
1975	26	The Tobacco Cess Act, 1975	<p>(i) Section 4 shall be omitted.</p> <p>(ii) In section 5, for the words and figures "duties of excise and customs levied under sections 3 and 4 respectively", the words and figure "duty of excise levied under section 3" shall be substituted.</p>

Sd/-

Dr. K. N. Chaturvedi  
Secretary to Government of India.

By order and in the name of the Governor of Gujarat,

**H. D. VYAS**  
Secretary to Government.

-----  
Government Central Press, Gandhinagar.



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#### PART VI

Acts of Parliament and Ordinances promulgated by the President.

#### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th September, 2006.

No. RPB/20-2006/Act-25-06/E :- The following Act of Parliament is republished for general information :-

#### GOVERNMENT OF INDIA MINISTRY OF LAW AND JUSTICE

##### Legislative Department

New Delhi, 5th June, 2006/Jayistha 15, 1928 (Saka)

The following Act of Parliament has received the assent of the President on the 2nd June, 2006 is hereby published for general information :-

#### THE CODE OF CRIMINAL PROCEDURE (AMENDMENT) AMENDING ACT, 2006

(Act No. 25 of 2006)

AN ACT

(2nd June, 2006)

*further to amend the Code of Criminal Procedure (Amendment) Act, 2005.*

Be it enacted by parliament in the fifty-seventh Year of the Republic of India as follows :-

1. This Act may be called the code of Criminal Procedure (Amendment) Amending Act, 2006. Short title.

Amendment  
of section 1  
of Act 25 of  
2005.

2. In the code of Criminal Procedure (Amendment) Act, 2005, in section 1, in sub-section (2), after the words "by notification in the Official Gazette, appoint", the words "and different dates may be appointed for different provisions of this Act" shall be inserted.

Sd/-

**Dr. K. N. Chaturvedi,**  
Secretary to Government of India.

By order and in the name of the Governor of Gujarat,

**H. D. VYAS,**  
Secretary to Government.



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## PART VI

Acts of Parliament and Ordinances promulgated by the President.

### LEGISLATIVE & PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, Dated the 29th September, 2006.

No. RPB/21-2006/Act-26-06/E :— The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA  
MINISTRY OF LAW AND JUSTICE  
(Legislative Department)

New Delhi, the 13<sup>th</sup> June, 2006/Jayistha 23, 1928 (Saka)

The following Act of Parliament has received the assent of the President on the 12<sup>th</sup> June, 2006 is hereby published for general information :-

### THE RESERVE BANK OF INDIA (AMENDMENT) ACT, 2006

AN ACT

(Act No. 26 of 2006)

(12<sup>th</sup> June, 2006)

*further to amend the Reserve Bank of India Act, 1934.*

BE it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows :-

1. (1) This Act may be called the Reserve Bank of India (Amendment) Act, 2006.

2 of 1934.

Short title and commencement.

2. In section 17 of the Reserve Bank of India Act, 1934 (hereinafter referred to as the principal Act),-

(i) after clause (6), the following shall be inserted, namely:--

Amendment of section 17.

'(6A) dealing in derivatives, and, with the approval of the Central Board, in any other financial instrument.



*Explanation.*—For the purposes of this clause, “derivative” means an instrument, to be settled at a future date, whose value is derived from change in one or a combination of more than one of the following underlyings, namely:—

- (a) interest rate,
  - (b) price of securities of the Central Government or a State Government or of such securities of a local authority as may be specified in this behalf by the Central Government,
  - (c) price of foreign securities,
  - (d) foreign exchange rate,
  - (e) index of rates or prices,
  - (f) credit rating or credit index,
  - (g) price of gold or silver coins, or gold or silver bullion, or
  - (h) any other variable of similar nature;’;
- (ii) after clause (12A), the following shall be inserted, namely:—

‘(12AA) lending or borrowing of securities of the Central Government or a State Government or of such securities of a local authority as may be specified in this behalf by the Central Government or foreign securities;

(12AB) dealing in repo or reverse repo:

Provided that lending or borrowing of funds by way of repo or reverse repo shall not be subject to any limitation contained in this section.

*Explanation.*—For the purposes of this clause,—

(a) “repo” means an instrument for borrowing funds by selling securities of the Central Government or a State Government or of such securities of a local authority as may be specified in this behalf by the Central Government or foreign securities, with an agreement to repurchase the said securities on a mutually agreed future date at an agreed price which includes interest for the funds borrowed;

(b) “reverse repo” means an instrument for lending funds by purchasing securities of the Central Government or a State Government or of such securities of a local authority as may be specified in this behalf by the Central Government or foreign securities, with an agreement to resell the said securities on a mutually agreed future date at an agreed price which includes interest for the funds lent;’.

Amendment  
of section 42.

3. In section 42 of the principal Act,—

(i) in sub-section (1),—

(a) for the words, brackets and figure “three per cent of the total of the demand and time liabilities in India of such bank as shown in the return referred to in sub-section(2)”, the words, brackets and figure “such per cent of the total of the demand and time liabilities in India of such bank as shown in the return referred to in sub-section (2), as the Bank may from time to time, having regard to the needs of securing the monetary stability in the country, notify in the Gazette of India” shall be substituted;

(b) the proviso shall be omitted;

(ii) sub-sections (1AA) and (1B) shall be omitted.

Insertion of  
new Chapter  
III D.

4. After Chapter IIIC of the principal Act, the following Chapter shall be inserted, namely:—

## CHAPTER IIID

REGULATION OF TRANSACTIONS IN DERIVATIVES, MONEY MARKET INSTRUMENTS,  
SECURITIES, ETC.

## Definitions.

45U. For the purposes of this Chapter,-

(a) "derivative" means an instrument, to be settled at a future date, whose value is derived from change in interest rate, foreign exchange rate, credit rating or credit index, price of securities (also called "underlying"), or a combination of more than one of them and includes interest rate swaps, forward rate agreements, foreign currency swaps, foreign currency-rupee swaps, foreign currency options, foreign currency-urpee options or such other instruments as may be specified by the Bank from time to time;

(b) "money market instruments" include call or notice money, term money, repo, reverse repo, certificate of deposit, commercial usance bill, commercial paper and such other debt instrument of original usance bill, commercial paper and such other debt instrument of original or initial maturity up to one year as the Bank may specify from time to time;

(c) "repo" means an instrument for borrowing funds by selling securities with an agreement to repurchase the securities on a mutually agreed future date at an agreed price which includes interest for the funds borrowed;

(d) "reverse repo" means an instrument for lending funds by purchasing securities with an agreement to resell the securities on a mutually agreed future date at an agreed price which includes interest for the funds lent;

(e) "securities" means securities of the Central Government or a State Government or of such securities of a local authority as may be specified in this behalf by the Central Government and, for the purposes of "repo" or "reverse repo", include corporate bonds and debentures.

42 of 1956. 45V. (1) Notwithstanding anything contained in the Securities Contracts (Regulation) Act, 1956 or any other law for the time being in force, transactions in such derivatives, as may be specified by the Bank from time to time, shall be valid, if at least one of the parties to the transaction is the Bank, a scheduled bank, or such other agency falling under the regulatory purview of the Bank under the Act, the Banking Regulation Act, 1949, the Foreign Exchange Management Act, 1999, or any other Act or instrument having the force of law, as may be specified by the Bank from time to time.

Transactions  
in  
derivatives.

(2) Transactions in such derivatives, as had been specified by the Bank from time to time, shall be deemed always to have been valid, as if the provisions of sub-section (1) were in force at all material times.

45W. (1) The Bank may, in public interest, or to regulate the financial system of the country to its advantage, determine the policy relating to interest rates or interest rate products and give directions in that behalf to all agencies or any of them, dealing in securities, money market instruments, foreign exchange, derivatives, or other instruments of like nature as the Bank may specify from time to time:

Power to  
regulate  
transactions  
in  
derivatives,  
money  
market  
instruments,  
etc.

Provided that the directions issued under this sub-section shall not relate to the procedure for execution or settlement of the trades in respect of the transactions mentioned therein, on the Stock Exchanges recognised under section 4 of the Securities Contracts (Regulation) Act, 1956.

42 of 1956.

(2) The Bank may, for the purpose of enabling it to regulate agencies referred



to in sub-section (1), call for any information, statement or other particulars from them, or cause an inspection of such agencies to be made.

Duty to  
comply with  
directions  
and furnish  
information.

45X. It shall be the duty of every director or member or other body for the time being vested with the management of the affairs of the agencies referred to in section 45W to comply with the directions given by the Bank and to submit the information or statement or particulars called for under that section.'.

Sd/-

**Dr. K. N. Chaturvedi,**  
Secretary to Government of India.

By order and in the name of the Governor of Gujarat,

**H. D. VYAS,**  
Secretary to Government.

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सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

### PUBLISHED BY AUTHORITY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART VI

Acts of Parliament and Ordinances promulgated by the President.

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT  
Sachivalaya, Gandhinagar, Dated the 30th September, 2006.

No. RPB/22-2006/Act-27-06/E :— The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA  
MINISTRY OF LAW AND JUSTICE  
(Legislative Department)

New Delhi, the 16th June, 2006/Jayistha 26, 1928 (Saka)

The following Act of Parliament received the assent of the President on the 16th June, 2006 is hereby published for general information :-

#### THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006

##### AN ACT

(Act No. 27 of 2006)

(16<sup>th</sup> June, 2006)

*to provide for facilitating the promotion and development and enhancing the competitiveness of micro, small and medium enterprises and for matters connected therewith and incidental thereto.*

WHEREAS a declaration as to expediency of control of certain industries by the Union was made under section 2 of the Industries (Development and Regulation) Act, 1951;

AND WHEREAS it is expedient to provide for facilitating the promotion and Development and enhancing the competitiveness of micro, small and medium enterprises and for matters connected therewith or incidental thereto;

BE it enacted by Parliament in the fifty-seventh Year of the Republic of India as Follows :-

## CHAPTER I

## PRELIMINARY

Short title  
and  
com-  
mence-  
ment.

1. (1) This Act may be called the micro, small and medium enterprises Development Act, 2006.

(2) It shall come into force on such date as the Central Government may, by notification appoint and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement to this Act shall be construed as a reference to the coming into force of that provision.

Defini-  
tions

2. In this Act, unless the context otherwise requires,—

(a) “Advisory Committee” means the committee constituted by the Central Government under sub-section (2) of section 7;

(b) “appointed day” means the day following immediately after the expiry of the period of fifteen days from the day of acceptance or the day of deemed acceptance of any goods or any services by a buyer from a supplier.

*Explanation.*—For the purposes of this clause,—

(i) “the day of acceptance” means,—

(a) the day of the actual delivery of goods or the rendering of services; or

(b) where any objection is made in writing by the buyer regarding acceptance of goods or services within fifteen days from the day of the delivery of goods or the rendering of services, the day on which such objection is removed by the supplier;

(ii) “the day of deemed acceptance” means, where no objection is made in writing by the buyer regarding acceptance of goods or services within fifteen days from the day of the delivery of goods or the rendering of services, the day of the actual delivery of goods or the rendering of services;

(c) “Board” means the National Board for Micro, Small and Medium Enterprises established under section 3;

(d) “buyer” means whoever buys any goods or receives any services from a supplier for consideration;

(e) “enterprise” means an industrial undertaking or a business concern or any other establishment, by whatever name called, engaged in the manufacture or production of goods, in any manner, pertaining to any industry specified in the First Schedule to the Industries (Development and Regulation) Act, 1951 or engaged in providing or rendering of any service or services;

65 of 1951.

(f) “goods” means every kind of movable property other than actionable claims and money;

(g) “medium enterprise” means an enterprise classified as such under sub-clause (iii) of clause (a) or sub-clause (iii) of clause (b) of sub-section (1) of section 7;

(h) “micro enterprise” means an enterprise classified as such under sub-clause (i) of clause (a) or sub-clause (i) of clause (b) of sub-section (1) of section 7;

(i) “National Bank” means the National Bank for Agriculture and Rural Development established under section 3 of the National Bank for Agriculture and Rural Development Act, 1981;

61 of 1981.

(j) “notification” means a notification published in the Official Gazette;

(k) “prescribed” means prescribed by rules made under this Act;

(l) “Reserve Bank” means the Reserve Bank of India constituted under section 3 of the Reserve Bank of India Act, 1934;

2 of 1934.

(m) “small enterprise” means an enterprise classified as such under sub-clause (ii) of clause (a) or sub-clause (ii) of clause (b) of sub-section (1) of section 7;

(n) "supplier" means a micro or small enterprise, which has filed a memorandum with the authority referred to in sub-section (1) of section 8, and includes,—

1 of 1956. (i) the National Small Industries Corporation, being a company, registered under the Companies Act, 1956;

1 of 1956. (ii) the Small Industries Development Corporation of a State or a Union territory, by whatever name called, being a company registered under the Companies Act, 1956;

(iii) any company, co-operative society, trust or a body, by whatever name called, registered or constituted under any law for the time being in force and engaged in selling goods produced by micro or small enterprises and rendering services which are provided by such enterprises;

39 of 1989. (o) "Small Industries Bank" means the Small Industries Development Bank of India established under sub-section (1) of section 3 of the Small Industries Development Bank of India Act, 1989;

(p) "State Government", in relation to a Union territory, means the Administrator thereof appointed under article 239 of the Constitution.

## CHAPTER II

### NATIONAL BOARD FOR MICRO, SMALL AND MEDIUM ENTERPRISES

3. (1) With effect from such date as the Central Government may, by notification, appoint, there shall be established, for the purposes of this Act, a Board to be known as the National Board for Micro, Small and Medium Enterprises. Establishment of Board.

(2) The head office of the Board shall be at Delhi.

(3) The Board shall consist of the following members, namely:—

(a) the Minister in charge of the Ministry or Department of the Central Government having administrative control of the micro, small and medium enterprises who shall be the *ex officio* Chairperson of the Board;

(b) the Minister of State or a Deputy Minister, if any, in the Ministry or Department of the Central Government having administrative control of the micro, small and medium enterprises who shall be *ex officio* Vice-Chairperson of the Board, and where there is no such Minister of State or Deputy Minister, such person as may be appointed by the Central Government to be the Vice-Chairperson of the Board;

(c) six Ministers of the State Governments having administrative control of the departments of small scale industries or, as the case may be, micro, small and medium enterprises, to be appointed by the Central Government to represent such regions of the country as may be notified by the Central Government in this behalf, *ex officio*;

(d) three Members of Parliament of whom two shall be elected by the House of the People and one by the Council of States;

(e) the Administrator of a Union territory to be appointed by the Central Government, *ex officio*;

(f) the Secretary to the Government of India in charge of the Ministry or Department of the Central Government having administrative control of the micro, small and medium enterprises, *ex officio*;

(g) four Secretaries to the Government of India, to represent the Ministries of the Central Government dealing with commerce and industry, finance, food processing industries, labour and planning to be appointed by the Central Government, *ex officio*;

(h) the Chairman of the Board of Directors of the National Bank, *ex officio*;

(i) the Chairman and managing director of the Board of Directors of the Small Industries Bank, *ex officio*;

(l) the Chairman, Indian Banks Association, *ex officio*;



(k) one officer of the Reserve Bank, not below the rank of an Executive Director, to be appointed by the Central Government to represent the Reserve Bank;

(l) twenty persons to represent the associations of micro, small and medium enterprises, including not less than three persons representing associations of women's enterprises and not less than three persons representing associations of micro enterprises, to be appointed by the Central Government;

(m) three persons of eminence, one each from the fields of economics, industry and science and technology, not less than one of whom shall be a woman, to be appointed by the Central Government;

(n) two representatives of Central Trade Union Organisations, to be appointed by the Central Government; and

(o) one officer not below the rank of Joint Secretary to the Government of India in the Ministry or Department of the Central Government having administrative control of the micro, small and medium enterprises to be appointed by the Central Government, who shall be the Member-Secretary of the Board, *ex officio*.

(4) The term of office of the members of the Board, other than *ex officio* members of the Board, the manner of filling vacancies, and the procedure to be followed in the discharge of their functions by the members of the Board, shall be such as may be prescribed:

Provided that the term of office of an *ex officio* member of the Board shall continue so long as he holds the office by virtue of which he is such a member.

(5) No act or proceedings of the Board shall be invalid merely by reason of—

(a) any vacancy in, or any defect in the constitution of, the Board; or

(b) any defect in the appointment of a person acting as a member of the Board;

or

(c) any irregularity in the procedure of the Board not affecting the merits of the case.

(6) The Board shall meet at least once in every three months in a year.

(7) The Board may associate with itself, in such manner and for such purposes as it may deem necessary, any person or persons whose assistance or advice it may desire in complying with any of the provisions of this Act and a person so associated shall have the right to take part in the discussions of the Board relevant to the purposes for which he has been associated but shall not have the right to vote.

(8) Without prejudice to sub-section (7) the Chairperson of the Board shall, for not less than two of the meetings of the Board in a year, invite such Ministers of the State Governments having administrative control of the departments of small scale industries or, as the case may be, the micro, small and medium enterprises, or the Administrators of Union territories and representatives of such other associations of micro, small and medium enterprises, as he may deem necessary for carrying out the purposes of this Act.

(9) It is hereby declared that the office of member of the Board shall not disqualify its holder for being chosen as, or for being, a member of either House of Parliament.

Removal of  
member  
from  
Board.

4. (1) The Central Government may remove a member of the Board from it, if he—

(a) is, or at any time has been, adjudged as insolvent; or

(b) is, or becomes, of unsound mind and stands so declared by a competent court; or

(c) refuses to act or becomes incapable of acting as a member of the Board; or

(d) has been convicted of an offence which, in the opinion of the Central Government, involves moral turpitude; or

(e) has so abused, in the opinion of the Central Government, his position as a member of the Board as to render his continuance in the Board detrimental to the interests of the general public.

(2) Notwithstanding anything contained in sub-section (1), no member shall be removed from his office on the grounds specified in clauses (c) to (e) of that sub-section unless he has been given a reasonable opportunity of being heard in the matter.

5. The Board shall, subject to the general directions of the Central Government, perform all or any of the following functions, namely:—

Functions of Board.

(a) examine the factors affecting the promotion and development of micro, small and medium enterprises and review the policies and programmes of the Central Government in regard to facilitating the promotion and development and enhancing the competitiveness of such enterprises and the impact thereof on such enterprises;

(b) make recommendations on matters referred to in clause (a) or on any other matter referred to it by the Central Government which, in the opinion of that Government, is necessary or expedient for facilitating the promotion and development and enhancing the competitiveness of the micro, small and medium enterprises; and

(c) advise the Central Government on the use of the Fund or Funds constituted under section 12.

6. Subject to other provisions of this Act, the Member-Secretary of the Board shall exercise such powers and perform such functions as may be prescribed.

Powers and functions of member Secretary of Board.

### CHAPTER III

#### CLASSIFICATION OF ENTERPRISES, ADVISORY COMMITTEE AND MEMORANDUM OF MICRO, SMALL AND MEDIUM ENTERPRISES

65 of 1951.

7. (1) Notwithstanding anything contained in section 11B of the Industries (Development and Regulation) Act, 1951, the Central Government may, for the purposes of this Act, by notification and having regard to the provisions of sub-sections (4) and (5), classify any class or classes of enterprises, whether proprietorship, Hindu undivided family, association of persons, co-operative society, partnership firm, company or undertaking, by whatever name called,—

Classification of enterprises.

65 of 1951.

(a) in the case of the enterprises engaged in the manufacture or production of goods pertaining to any industry specified in the First Schedule to the Industries (Development and Regulation) Act, 1951, as—

(i) a micro enterprise, where the investment in plant and machinery does not exceed twenty-five lakh rupees;

(ii) a small enterprise, where the investment in plant and machinery is more than twenty-five lakh rupees but does not exceed five crore rupees; or

(iii) a medium enterprise, where the investment in plant and machinery is more than five crore rupees but does not exceed ten crore rupees;

(b) in the case of the enterprises engaged in providing or rendering of services, as—

(i) a micro enterprise, where the investment in equipment does not exceed ten lakh rupees; -

(ii) a small enterprise, where the investment in equipment is more than ten lakh rupees but does not exceed two crore rupees; or

(iii) a medium enterprise, where the investment in equipment is more than two crore rupees but does not exceed five crore rupees.

*Explanation 1.*—For the removal of doubts, it is hereby clarified that in calculating the investment in plant and machinery, the cost of pollution control, research and development, industrial safety devices and such other items as may be specified, by notification, shall be excluded.

*Explanation 2.*—It is clarified that the provisions of section 29B of the Industries (Development and Regulation) Act, 1951, shall be applicable to the enterprises specified 65 of 1951. in sub-clauses (i) and (ii) of clause (a) of sub-section (7) of this section.

(2) The Central Government shall, by notification, constitute an Advisory Committee consisting of the following members, namely:—

(a) the Secretary to the Government of India in the Ministry or Department of the Central Government having administrative control of the small and medium enterprises who shall be the Chairperson, *ex officio*;

(b) not more than five officers of the Central Government possessing necessary expertise in matters relating to micro, small and medium enterprises, members, *ex officio*;

(c) not more than three representatives of the State Governments, members, *ex officio*; and

(d) one representative each of the associations of micro, small and medium enterprises, members, *ex officio*.

(3) The Member-Secretary of the Board shall also be the *ex officio* Member-Secretary of the Advisory Committee.

(4) The Central Government shall, prior to classifying any class or classes of enterprises under sub-section (1), obtain the recommendations of the Advisory Committee.

(5) The Advisory Committee shall examine the matters referred to it by the Board in connection with any subject referred to in section 5 and furnish its recommendations to the Board.

(6) The Central Government may seek the advice of the Advisory Committee on any of the matters specified in section 9, 10, 11, 12 or 14 of Chapter IV.

(7) The State Government may seek advice of the Advisory Committee on any of the matters specified in the rules made under section 30.

(8) The Advisory Committee shall, after considering the following matters, communicate its recommendations or advice to the Central Government or, as the case may be, State Government or the Board, namely:—

(a) the level of employment in a class or classes of enterprises;

(b) the level of investments in plant and machinery or equipment in a class or classes of enterprises;

(c) the need of higher investment in plant and machinery or equipment for technological upgradation, employment generation and enhanced competitiveness of the class or classes of enterprises;

(d) the possibility of promoting and diffusing entrepreneurship in micro, small or medium enterprises; and

(e) the international standards for classification of small and medium enterprises.

(9) Notwithstanding anything contained in section 1 IB of the Industries (Development and Regulation) Act, 1951 and clause (h) of section 2 of the Khadi and Village Industries Commission Act, 1956, the Central Government may, while classifying any class or classes of enterprises under sub-section (1), vary, from time to time, the criterion of investment and also consider criteria or standards in respect of employment or turnover of the enterprises and include in such classification the micro or tiny enterprises or the village enterprises, as part of small enterprises. 65 of 1951. 61 of 1956.

Memorandum of micro, small and medium enterprises.

8. (1) Any person who intends to establish,—

(a) a micro or small enterprise, may, at his discretion; or

(b) a medium enterprise engaged in providing or rendering of services may, at his discretion; or

(c) a medium enterprise engaged in the manufacture or production of goods pertaining to any industry specified in the First Schedule to the Industries (Development and Regulation) Act, 1951,

65 of 1951.

shall file the memorandum of micro, small or, as the case may be, of medium enterprise with such authority as may be specified by the State Government under sub-section (4) or the Central Government under sub-section (3):

Provided that any person who, before the commencement of this Act, established—

(a) a small scale industry and obtained a registration certificate, may, at his discretion; and

(b) an industry engaged in the manufacture or production of goods pertaining to any industry specified in the First Schedule to the Industries (Development and Regulation) Act, 1951, having investment in plant and machinery of more than one crore rupees but not exceeding ten crore rupees and, in pursuance of the notification of the Government of India in the erstwhile Ministry of Industry (Department of Industrial Development) number S.O.477(E), dated the 25th July, 1991 filed an Industrial Entrepreneur's Memorandum,

65 of 1951.

shall within one hundred and eighty days from the commencement of this Act, file the memorandum, in accordance with the provisions of this Act.

(2) The form of the memorandum, the procedure of its filing and other matters incidental thereto shall be such as may be notified by the Central Government after obtaining the recommendations of the Advisory Committee in this behalf.

(3) The authority with which the memorandum shall be filed by a medium enterprise shall be such as may be specified, by notification, by the Central Government.

(4) The State Government shall, by notification, specify the authority with which a micro or small enterprise may file the memorandum.

(5) The authorities specified under sub-sections (3) and (4) shall follow, for the purposes of this section, the procedure notified by the Central Government under sub-section (2).

#### CHAPTER IV

##### MEASURES FOR PROMOTION, DEVELOPMENT AND ENHANCEMENT OF COMPETITIVENESS OF MICRO, SMALL AND MEDIUM ENTERPRISES

9. The Central Government may, from time to time, for the purposes of facilitating the promotion and development and enhancing the competitiveness of micro, small and medium enterprises, particularly of the micro and small enterprises, by way of development of skill in the employees, management and entrepreneurs, provisioning for technological upgradation, marketing assistance or infrastructure facilities and cluster development of such enterprises with a view to strengthening backward and forward linkages, specify, by notification, such programmes, guidelines or instructions, as it may deem fit.

Measures for  
promotion and  
development.

10. The policies and practices in respect of credit to the micro, small and medium enterprises shall be progressive and such as may be specified in the guidelines or instructions issued by the Reserve Bank, from time to time, to ensure timely and smooth flow of credit to such enterprises, minimise the incidence of sickness among and enhance the competitiveness of such enterprises.

Credit  
facilities.

11. For facilitating promotion and development of micro and small enterprises, the Central Government or the State Government may, by order notify from time to time, preference policies in respect of procurement of goods and services, produced and provided by micro and small enterprises, by its Ministries or departments, as the case may be, or its aided institutions and public sector enterprises.

Procurement  
preference  
policy.

12. There shall be constituted, by notification, one or more Funds to be called by such name as may be specified in the notification and there shall be credited thereto any grants made by the Central Government under section 13.

Funds.

13. The Central Government may, after due appropriation made by Parliament by law in this behalf, credit to the Fund or Funds by way of grants for the purposes of this Act, such sums of money as that Government may consider necessary to provide.

Grants by  
Central  
Government.



Administration  
and utilisation of  
Fund or Funds.

14. (1) The Central Government shall have the power to administer the Fund or Funds in such manner as may be prescribed.

(2) The Fund or Funds shall be utilised exclusively for the measures specified in sub-section (1) of section 9.

(3) The Central Government shall be responsible for the coordination and ensuring timely utilisation and release of sums in accordance with such criteria as may be prescribed.

## CHAPTER V

### DELAYED PAYMENTS TO MICRO AND SMALL ENTERPRISES

Liability of buyer  
to make payment.

15. Where any supplier supplies any goods or renders any services to any buyer, the buyer shall make payment therefor on or before the date agreed upon between him and the supplier in writing or, where there is no agreement in this behalf, before the appointed day:

Provided that in no case the period agreed upon between the supplier and the buyer in writing shall exceed forty-five days from the day of acceptance or the day of deemed acceptance.

Date from which  
and rate at which  
interest is payable.

16. Where any buyer fails to make payment of the amount to the supplier, as required under section 15, the buyer shall, notwithstanding anything contained in any agreement between the buyer and the supplier or in any law for the time being in force, be liable to pay compound interest with monthly rests to the supplier on that amount from the appointed day or, as the case may be, from the date immediately following the date agreed upon, at three times of the bank rate notified by the Reserve Bank.

Recovery of  
amount due.

17. For any goods supplied or services rendered by the supplier, the buyer shall be liable to pay the amount with interest thereon as provided under section 16.

Reference to Micro  
and Small  
Enterprises  
Facilitation  
Council.

18. (1) Notwithstanding anything contained in any other law for the time being in force, any party to a dispute may, with regard to any amount due under section 17, make a reference to the Micro and Small Enterprises Facilitation Council.

(2) On receipt of a reference under sub-section (1), the Council shall either itself conduct conciliation in the matter or seek the assistance of any institution or centre providing alternate dispute resolution services by making a reference to such an institution or centre, for conducting conciliation and the provisions of sections 65 to 81 of the Arbitration and Conciliation Act, 1996 shall apply to such a dispute as if the conciliation was initiated under Part III of that Act. 26 of 1996.

(3) Where the conciliation initiated under sub-section (2) is not successful and stands terminated without any settlement between the parties, the Council shall either itself take up the dispute for arbitration or refer it to any institution or centre providing alternate dispute resolution services for such arbitration and the provisions of the Arbitration and Conciliation Act, 1996 shall then apply to the dispute as if the arbitration was in pursuance of an arbitration agreement referred to in sub-section (1) of section 7 of that Act. 26 of 1996.

(4) Notwithstanding anything contained in any other law for the time being in force, the Micro and Small Enterprises Facilitation Council or the centre providing alternate dispute resolution services shall have jurisdiction to act as an Arbitrator or Conciliator under this section in a dispute between the supplier located within its jurisdiction and a buyer located anywhere in India.

(5) Every reference made under this section shall be decided within a period of ninety days from the date of making such a reference.

Application for  
setting aside  
decree award or  
order.

19. No application for setting aside any decree, award or other order made either by the Council itself or by any institution or centre providing alternate dispute resolution services to which a reference is made by the Council, shall be entertained by any court unless the appellant (not being a supplier) has deposited with it seventy-five per cent, of

the amount in terms of the decree, award or, as the case may be, the other order in the manner directed by such court:

Provided that pending disposal of the application to set aside the decree, award or order, the court shall order that such percentage of the amount deposited shall be paid to the supplier, as it considers reasonable under the circumstances of the case, subject to such conditions as it deems necessary to impose.

20. The State Government shall, by notification, establish one or more Micro and Small Enterprises Facilitation Councils, at such places, exercising such jurisdiction and for such areas, as may be specified in the notification.

Establishment of  
Micro and Small  
Enterprise  
Facilitation  
Council.

21. (1) The Micro and Small Enterprise Facilitation Council shall consist of not less than three but not more than five members to be appointed from amongst the following categories, namely:—

Composition of  
Micro and Small  
Enterprises  
Facilitation  
Council.

(i) Director of Industries, by whatever name called, or any other officer not below the rank of such Director, in the Department of the State Government having administrative control of the small scale industries or, as the case may be, micro, small and medium enterprises; and

(ii) one or more office-bearers or representatives of associations of micro or small industry or enterprises in the State; and

(iii) one or more representatives of banks and financial institutions lending to micro or small enterprises; or

(iv) one or more persons having special knowledge in the field of industry, finance, law, trade or commerce.

(2) The person appointed under clause (i) of sub-section (7) shall be the Chairperson of the Micro and Small Enterprises Facilitation Council.

(3) The composition of the Micro and Small Enterprises Facilitation Council, the manner of filling vacancies of its members and the procedure to be followed in the discharge of their functions by the members shall be such as may be prescribed by the State Government.

22. Where any buyer is required to get his annual accounts audited under any law for the time being in force, such buyer shall furnish the following additional information in his annual statement of accounts, namely:—

Requirement to  
specify unpaid  
amount with  
interest in the  
annual statement of  
accounts.

(i) the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year;

(ii) the amount of interest paid by the buyer in terms of section 16, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;

(iii) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act;

(iv) the amount of interest accrued and remaining unpaid at the end of each accounting year; and

(v) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23.

43 of 1961.

23. Notwithstanding anything contained in the Income-tax Act, 1961, the amount of interest payable or paid by any buyer, under or in accordance with the provisions of this Act, shall not, for the purposes of computation of income under the Income-tax Act, 1961, be allowed as deduction.

Interest not to be  
allowed as  
deduction from  
income.

24. The provisions of sections 15 to 23 shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force.

Overriding  
effect.



Scheme for  
closure of business  
of Micro small  
and medium  
enterprises.

25. Notwithstanding anything contained in any law for the time being in force, the Central Government may, with a view to facilitating closure of business by a micro, small or medium enterprise, not being a company registered under the Companies Act, 1956, notify a Scheme within one year from the date of commencement of this Act.

1 of 1956.

## CHAPTER VI

### MISCELLANEOUS

Appointment of  
officers and other  
employees.

26. (1) The Central Government or the State Government may appoint such officers with such designations and such other employees as it thinks fit for the purposes of this Act and may entrust to them such of the powers and functions under this Act as it may deem fit.

(2) The Officers appointed under sub-section (1) may, for the purposes of this Act, by order require any person to furnish such information, in such form, as may be prescribed.

Penalty for  
contravention of  
section 8 or  
section 22 or  
section 26.

27. (1) Whoever intentionally contravenes or attempts to contravene or abets the contravention of any of the provisions contained in sub-section (1) of section 8 or sub-section (2) of section 26 shall be punishable—

(a) in the case of the first conviction, with fine which may extend to rupees one thousand; and

(b) in the case of second or subsequent conviction, with fine which shall not be less than rupees one thousand but may extend to rupees ten thousand.

(2) Where a buyer contravenes the provisions of section 22, he shall be punishable with fine which shall not be less than rupees ten thousand.

Jurisdiction of  
courts.

28. No court inferior to that of a Metropolitan Magistrate or a Magistrate of the first class shall try any offence punishable under this Act.

Power to make  
rules.

29. (1) The Central Government may, by notification, make rules to carry out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the term of office of the members of the Board, the manner of filling vacancies, and the procedure to be followed in the discharge of functions by the members of the Board under sub-section (4) of section 3;

(b) the powers and functions of the Member-Secretary under section 6;

(c) the manner in which the Fund may be administered under sub-section (1) of section 14;

(d) the criteria based on which sums may be released under sub-section (3) of section 14;

(e) the information to be furnished and the form in which it is to be furnished under sub-section (2) of section 26; and

(f) any other matter which is to be or may be prescribed under this Act.

(3) Every notification issued under section 9 and every rule made by the Central Government under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the notification or rule or both Houses agree that the notification or rule should not be made, the notification or rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification or rule.

30. (1) The State Government may, by notification, make rules to carry out the provisions of this Act.

Power to make rules by state Government.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the composition of the Micro and Small Enterprises Facilitation Council, the manner of filling vacancies of the members and the procedure to be followed in the discharge of their functions by the members of the Micro and Small Enterprises Facilitation Council under sub-section (3) of section 21;

(b) any other matter which is to be or may be, prescribed under this Act.

(3) The rule made under this section shall, as soon as may be after it is made, be laid before each House of the State Legislature where there are two Houses, and where there is one House of the State Legislature, before that House.

31. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to be necessary for removing the difficulty:

Power to remove difficulties.

Provided that no order shall be made under this section after the expiry of two years from the commencement of this Act.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

Repeal of Act 32 of 1993.

32. (1) The Interest on Delayed Payments to Small Scale and Ancillary Industrial Undertakings Act, 1993 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Act so repealed under sub-section (1), shall be deemed to have been done\*or taken under the corresponding provisions of this Act.

Sd/-

Dr. K. N. Chaturvedi

Secretary to Government of India.

By order and in the name of the Governor of Gujarat,

H. D. VYAS

Secretary to Government.



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

### PUBLISHED BY AUTHORITY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART VI

Acts of Parliament and Ordinances promulgated by the President.

#### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th September, 2006.

No. RPB/23-2006/Act-28-06/E :— The following Act of Parliament is republished for general information :—

#### GOVERNMENT OF INDIA MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 14<sup>th</sup> July, 2006/Asadha 23, 1928 (Saka)

The following Act of Parliament has received the assent of the President on the 13<sup>th</sup> July, 2006 is hereby published for general information :—

#### THE NATIONAL INSTITUTE OF FASHION TECHNOLOGY ACT, 2006

#### AN ACT

(Act No. 28 of 2006)

(13<sup>th</sup> July, 2006)

*to establish and incorporate the National Institute of Fashion Technology for the promotion and Development of education and research in fashion technology and for matters connected therewith and incidental thereto.*

Be it enacted by Parliament in the fifty-seventh Year of the Republic of India as Follows :—

#### CHAPTER I

#### Preliminary

1. (1) This Act may be called the National Institute of Fashion Technology Act, 2006.

(2) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint and different dates may be appointed for different provisions of this Act.

Short title  
and  
commence-  
ment.

## Definitions.

2. In this Act, unless the context otherwise requires, —

(a) “appointed day” means the date of establishment of the National Institute of Fashion Technology under sub-section (1) of section 3;

(b) “Board” means the Board of Governors of the Institute constituted under sub-section (3) of section 3;

(c) “Chairperson” means the Chairperson of the Institute nominated under clause (a) of sub-section (3) of section 3;

(d) “Director-General” means the Director-General of the Institute appointed under section 15;

(e) “fashion” includes a popular trend or a lifestyle, specially in styles of dress and ornament or manners of behaviour or the business of creating, promoting or studying styles in vogue or the designing, production and marketing of new styles of goods such as, clothing, accessories, craft and cosmetics, and the words “fashion technology” with their grammatical variations and cognate expressions, shall be construed accordingly;

(f) “Fund” means the Fund of the Institute to be maintained under section 19;

(g) “Institute” means the National Institute of Fashion Technology established under sub-section (1) of section 3;

(h) “Institute Campus” means an Institute Campus located at New Delhi, Gandhinagar, Chennai, Mumbai, Hyderabad, Bangalore, Kolkata or any other place in India or abroad as may be decided by the Board of Governors;

(i) “Senate” means the Senate of the Institute referred to in section 12;

(j) “Society” means the National Institute of Fashion Technology, New Delhi registered as a society under the Societies Registration Act, 1860;

21 of 1860.

(k) “Statutes” and “Ordinances” mean respectively the Statutes and the Ordinances of the Institute made under this Act.

## CHAPTER II

## THE INSTITUTE

## Establishment of the institute.

3. (1) With effect from such date as the Central Government may, by notification in the Official Gazette appoint, the National Institute of Fashion Technology shall be established as a body corporate by the name aforesaid.

(2) The Institute shall have perpetual succession and a common seal with power, subject to the provisions of this Act, to acquire, hold and dispose of property and to contract, and shall, by that name, sue or be sued.

(3) The Institute shall consist of the Board of Governors having the following persons, namely:—

(a) a Chairperson, who shall be an eminent academician, scientist or technologist or professional, to be nominated by the Visitor;

(b) three Members of Parliament, two from Lok Sabha to be nominated by the Speaker of Lok Sabha and one from Rajya Sabha to be nominated by the Chairman of Rajya Sabha;

(c) the Director-General of the Institute, *ex officio*;

(d) the Financial Adviser of the Ministry or Department in the Government of India dealing with the National Institute of Fashion Technology, *ex officio*;

(e) the Joint Secretary, in the Ministry or Department in the Government of India dealing with the National Institute of Fashion Technology, *ex officio*;

(f) the representative of the Ministry or Department in the Government of India dealing with higher education to be nominated by the Secretary of that Ministry or Department, *ex officio*;

(g) five persons to be nominated by the Central Government, representing the States in which the campus of the Institute is located, from amongst persons who are academicians or industrialists of repute engaged in area of fashion technology; and

(h) two eminent experts in fashion technology, one of whom shall be an educationist, to be nominated by the Visitor on the recommendations of the Central Government.

(4) The term of office of the Chairperson and other members of the Board other than *ex officio* members thereof shall be three years and they shall be entitled for such allowances as may be determined by the Central Government.

(5) The term of office of members of the Board nominated to fill a casual vacancy shall continue for the remainder of the term of the member in whose place he has been nominated.

(6) The Board shall meet at least four times in a year at such place and time and observe such rules of procedure in regard to the transaction of business at its meetings as may be determined by the Board.

(7) It is hereby declared that the office of member of the Board of Governors shall not disqualify its holder for being chosen as, or for being, a member of either House of Parliament.

4. On and from the appointed day, subject to the other provisions of this Act, all of properties which had vested in the Society, immediately before the commencement of this Act, shall on and from such commencement, vest in the Institute.

Vesting of properties.

5. On and from the appointed day—

Effect of incorporation of Institute.

(a) any reference to the Society in any contract or other instrument shall be deemed as a reference to the Institute;

(b) all the rights and liabilities of the Society shall be transferred to, and be the rights and liabilities of, the Institute; and

(c) every person employed by the Society, immediately before the appointed day, shall hold office or service in the institute by the same tenure, at the same remuneration and upon the same terms and conditions and with the same rights and privileges as to pension, leave, gratuity, provident fund and other matters as he would have held the same, if this Act had not been passed, and shall continue to be so, unless and until his employment is terminated or until such tenure, remuneration, terms and conditions are duly altered by the Statutes:



Provided that if the alteration so made is not acceptable to such employee, his employment may be terminated by the Institute in accordance with the terms of the contract with the employee or, if no provision is made therein in this behalf, on payment to him by the Institute of compensation equivalent to three months' remuneration in the case of permanent employee and one month's remuneration in the case of other employee.

**Functions of  
Institute.**

**6. The functions of the Institute shall be —**

(i) to nurture and promote quality and excellence in education and research in area of fashion technology;

(ii) to lay down courses leading to graduate and post-graduate degrees, doctoral and post-doctoral courses and research in area of fashion technology;

(iii) to hold examinations and grant degrees in area of fashion technology;

(iv) to confer honorary degrees, awards or other distinctions in area of fashion technology;

(v) to cooperate with educational or other institutions in any part of the world having objects wholly or partly similar to those of the Institute by exchange of faculty members and scholars and generally in such manner as may be conducive to their common objective;

(vi) to conduct courses for teachers, fashion technologists and other professionals;

(vii) to undertake research and studies in area of fashion technology and application thereof, particularly concerning the integration of locally produced materials, the requirements of mass production, improved quality and design and international marketing;

(viii) to collect and maintain literature and materials available in area of fashion technology so as to develop a modern information centre within the country;

(ix) to create a central faculty of fashion technology resource and analysis for use by the researchers;

(x) to have a centre to experiment and innovate and to train persons in the area of fashion technology;

(xi) to develop an international centre for creation and transmission of information in the area of fashion technology, with focus on educational, professional and industrial commitments;

(xii) to develop a multi-disciplinary approach in carrying out research and training in area of fashion technology so that the larger interests of the profession, academia and fashion industry are better served;

(xiii) to organise national or international symposia, seminars, conferences and exhibitions in selected area of fashion technology; from time to time;

(xiv) to arrange courses catering to the special needs of the developing countries;



(xv) to act as a nucleus for interaction between academia and industry by encouraging exchange of fashion technologists and other technical staff between the Institute and the industry and by undertaking sponsored and funded research as well as consultancy projects by the Institute;

(xvi) to provide technical assistance to artisans, craftsmen, manufacturers, designers and exporters of fashion products; and

(xvii) to carry out any other activity in the area of fashion technology not specifically listed above.

7. (1) Subject to the provisions of this Act, the Board, under overall control of the Central Government, shall be responsible for the general superintendence, direction and control of the affairs of the Institute and shall exercise all the powers not otherwise provided for by this Act, the Statutes and the Ordinances, and shall have the power to review the acts of the Senate.

Powers of  
Board.

(2) Without prejudice to the provisions of sub-section (1), the Board shall —

(a) take decisions on questions of policy relating to the administration and working of the Institute;

(b) take decisions on the establishment of new campuses of the Institute at any location in India or abroad;

(c) fix, demand and receive fees and other charges;

(d) establish, maintain and, manage halls and hostels for the residence of the students;

(e) supervise and control the residence and regulate the discipline of students of the Institute and to make arrangements for promoting their health, general welfare and cultural and corporate life;

(f) institute academic and other posts and to make appointments thereto (except in the case of the Director—General);

(g) frame Statutes and Ordinances and to alter, modify, or rescind the same;

(h) institute and award fellowships, scholarships, prizes and medals;

(i) consider and pass resolutions on the annual report, the annual accounts and the budget estimates of the Institute for the next financial year as it thinks fit together with a statement of its development plans;

(j) receive gifts, grants, donations or benefactions from the Government and to receive bequests, donations and transfers of movable or immovable properties from the testators, donors or transferors, as the case may be; and

(k) do all such things as may be necessary, incidental or conducive to the attainment of all or any of the aforesaid powers.

(3) The Board shall have the power to appoint such committees, as it considers necessary for the exercise of its powers and the performance of its duties under this Act.

(4) Notwithstanding anything contained in sub-section (2) of section 3, the Board shall not dispose of in any manner any immovable property without the prior approval of the Central Government.

(5) The Central Government may appoint one or more persons to review the work and progress of the Institute and to hold inquiries into the affairs thereof and to report thereon in such manner as the Central Government may direct.

(6) Upon receipt of any such report, the Central Government may take such action and issue such directions as it considers necessary in respect of any of the matters dealt with in the report and the Institute shall be bound to comply with such directions.

(7) The Visitor shall have the power to remove the Chairperson or other members of the Board nominated by him, on the recommendations of the Central Government.

(8) The Central Government shall have the power to remove other members, if it considers it appropriate to do so.

(9) No Chairperson or member shall be removed under sub-section (7) or sub-section (8) unless he has been given a reasonable opportunity of being heard in the matter.

Institute be open to all races, creeds and class.

8. (1) The Institute shall be open to persons of either sex and of whatever race, creed, caste or class, and no test or condition shall be imposed as to religious belief or profession in admitting or appointing members, students, teachers or workers or in any other connection whatsoever.

(2) No bequest, donation or transfer of any property shall be accepted by the Institute, which in the opinion of the Board involves conditions or obligations opposed to the spirit and object of this section.

Teaching at Institute.

9. All teaching at the campuses of the Institute shall be conducted by or in the name of the Institute in accordance with the Statutes and the Ordinances made in this behalf.

Visitor.

10. The President of India shall be the Visitor of the Institute.

Authorities of Institute.

11. The following shall be the authorities of the Institute, namely:—

(a) a Board of Governors;

(b) a Senate; and

(c) such other authorities as may be declared by the Statutes to be the authorities of the Institute.

Senate.

12. The Senate of the Institute shall consist of the following persons, namely:—

(a) the Director-General, *ex officio* who shall be the Chairperson of the Senate;

(b) all Institute Campus Directors and Senior Professors;

(c) three persons, not being employees of the Institute, to be nominated by the Chairperson in consultation with the Director-General, from amongst educationists of repute, one each from the fields of science, engineering and humanities and one of them shall be either from the Scheduled Castes or the Scheduled Tribes;

(d) one alumnus of the Institute to be nominated by the Chairperson in consultation with the Director-General by rotation; and

(e) such other members of the staff as may be laid down in the Statutes.

13. Subject to the provisions, of this Act, the Statutes and the Ordinances, the Senate of the Institute shall have the control and general regulation, and be responsible for the maintenance of standards of instruction, education and examination in the Institute and shall exercise such other powers and perform such other duties as may be conferred or imposed upon it by the Statutes.

Functions of  
Senate.

14. (1) The Chairperson shall ordinarily preside at the meetings of the Board and at the Convocations of the Institute.

Functions,  
powers and  
duties of  
Chairperson.

(2) The Chairperson shall exercise such other powers and perform such other duties as may be assigned to him by this Act or the Statutes.

15. (1) The Director-General of the Institute shall be appointed by the Board with the prior approval of the Central Government for a tenure of three years.

Director-  
General.

(2) The Director-General shall be the principal executive officer of the Institute and shall be responsible for the proper administration of the Institute and for imparting of instruction and maintenance of discipline therein.

(3) The Director-General shall submit annual reports and accounts to the Board.

(4) The Director-General shall exercise such other powers and perform such other duties as may be assigned to him by this Act, Statutes and Ordinances.

(5) The Central Government shall have the power to remove the Director-General before the tenure of three years, if it considers it appropriate to do so.

16. (1) The Registrar of the Institute shall be appointed on such terms and conditions as may be laid down by the Statutes and shall be the custodian of records, the common seal, the funds of the Institute and such other property of the Institute as the Board shall commit to his charge.

Registrar.

(2) The Registrar shall act as the Secretary of the Board, the Senate and such committees as may be prescribed by the Statutes.

(3) The Registrar shall be responsible to the Director-General for the proper discharge of his functions.

(4) The Registrar shall exercise such other powers and perform such other duties as may be assigned to him by this Act or the Statutes or by the Director-General.

17. The powers and duties of authorities and officers, other than those here in before mentioned, shall be determined by the Statutes.

Powers and  
duties of  
other  
authorities  
and officers.

18. For the purpose of enabling the Institute to discharge its functions efficiently Central Government under this Act, the Central Government may, after due appropriation made by Parliament by law in this behalf, pay to the Institute in each financial year such sums of money and in such manner as it may think fit.

Grants by  
Central  
Government.

19. (1) The Institute shall maintain a Fund to which shall be credited —

Fund of  
Institute.

(a) all moneys provided by the Central Government;

(b) all fees and other charges received by the Institute;

(c) all moneys received by the Institute by way of grants, gifts, donations, benefactions, bequests or transfers; and

(d) all moneys received by the Institute in any other manner or from any other source.

(2) All moneys credited to the Fund shall be deposited in such banks or invested in such manner as the Institute may, with the approval of the Central Government, decide.

(3) The fund shall be applied towards meeting the expenses of the Institute including expenses incurred in the exercise of its powers and discharge of its duties under this Act.

Setting up of  
endowment  
fund.

20. Notwithstanding anything contained in section 19, the Central Government may direct the Institute to —

(a) set up an endowment fund and any other fund for specified purpose; and

(b) transfer money from its Fund to endowment fund or any other fund.

Accounts  
and audit.

21. (1) The Institute shall maintain proper accounts and other relevant records and prepare an annual statement of accounts, including the balance-sheet, in such form as may be specified, in accordance with such general directions as may be issued by the Central Government in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Institute shall be audited by the Comptroller and Auditor-General of India and any expenditure incurred by him in connection with such audit shall be payable by the Institute to the Comptroller and Auditor-General of India.

(3) The Comptroller and Auditor-General of India and any person appointed by him in connection with the audit of the accounts of the Institute shall have the same rights, privileges and authority in connection with such audit as the Comptroller and Auditor-General of India, generally has in connection with the audit of the Government accounts, and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Institute.

(4) The accounts of the Institute as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf, together with the audit report thereon shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

pension,  
and provident  
funds.

22. (1) The institute shall constitute, for the benefit of its employees, including the Pension and Director-General, in such manner and subject to such conditions as may be prescribed by the Statutes, such Pension insurance and Provident Funds as it may consider necessary.

(2) Where any such provident fund has been so constituted, the Central Government may declare that the provisions of the Provident Funds Act, 1925 shall apply to such fund as if it were a Government Provident Fund.

Appointment.

23. All appointments of the staff of the Institute, except that of the Director-General, shall be made in accordance with the procedure laid down in the Statutes by —

(a) the Board, if the appointment is made on the academic staff in the post of Assistant Professor or above or if the appointment is made on the non-academic staff in any case, the maximum of the pay-scale for which is the same or higher than that of Assistant Professor; and

(b) the Director-General, in any other case.

24. Subject to the provisions of this Act, the Statutes may provide for all or any of the following matters, namely:— **Statutes.**

(a) the formation of departments of teaching;

(b) the institution of fellowships, scholarships, exhibitions, medals and prizes;

(c) the classification, the method of appointment and the determination of the terms and conditions of service of officers, teachers and other staff of the Institute;

(d) the reservation of posts for the Scheduled Castes, the Scheduled Tribes and other backward categories of persons as may be determined by the Central Government;

(e) the constitution of pension, insurance and provident funds for the benefit of the officers, teachers and other staff of the Institute;

(f) the constitution, powers and duties of the authorities of the Institute;

(g) the establishment and maintenance of halls and hostels;

(h) the manner of filling up of vacancies among members of the Board;

(i) the authentication of the orders and decisions of the Board;

(j) the meetings of the Senate, the quorum at such meetings and the procedure to be followed in the conduct of their business; and

(k) any other matter which by this Act is to be or may be prescribed by the Statutes.

25. (1) The first Statutes of the Institute shall be framed by the Board with the previous approval of the Visitor and a copy of the same shall be laid as soon as may be before each House of Parliament. **Statutes how made.**

(2) The Board may, from time to time, make new or additional Statutes or may amend or repeal the Statutes in the manner hereafter in this section provided.

(3) Every new Statute or addition to the Statute or any amendment or repeal of a Statute shall require the previous approval of the Visitor who may assent thereto or withhold assent or remit it to the Board for consideration.

(4) A new Statute or a Statute amending or repealing an existing Statute shall have no validity unless it has been assented to by the Visitor.

26. Subject to the provisions of this Act and the Statutes, the Ordinances of the Institute may provide for all or any of the following matters, namely:— **Ordinances.**

(a) the admission of the students to the Institute;

(b) the reservation for the Scheduled Castes, the Scheduled Tribes and other backward categories of persons;



(c) the courses of study to be laid down for all degrees, diplomas and certificates of the Institute;

(d) the conditions under which students shall be admitted to the degree, diploma and certificate courses and to the examinations of the Institute and award of degrees, diplomas and certificates;

(e) the conditions for award of fellowships, scholarships, exhibitions, medals and prizes;

(f) the conditions and mode of appointment and duties of examining body, examiners and moderators;

(g) the conduct of examinations;

(h) the maintenance of discipline among the students of the Institute;

(I) the fees to be charged for courses of study in the Institute and for admission to the examinations of degrees, diplomas and certificates of the Institute;

(j) the conditions of residence of students of the Institute and the levying of the fees for residence in the halls and hostels and other charges; and

(k) any other matter which by this Act or the Statutes is to be or may be provided for by the Ordinances..

Ordinances  
how made.

27. (1) Save as otherwise provided in this section, Ordinances shall be made by the Senate.

(2) All Ordinances made by the Senate shall have effect from such date as it may direct, but every Ordinance so made shall be submitted, as soon as may be, to the Board and shall be considered by the Board at its next succeeding meeting.

(3) The Board shall have power by resolution to modify or cancel any such Ordinance and such Ordinance shall from the date of such resolution stand modified accordingly or cancelled, as the case may be.

Tribunal of  
Arbitration,

28. (1) Any dispute arising out of a contract between the Institute and any of its employees shall, at the request of the employee concerned or at the instance of the Institute, be referred to a Tribunal of Arbitration consisting of one member appointed by the Institute, one member nominated by the employee and an umpire appointed by the Visitor.

(2) The decision of the Tribunal of Arbitration shall be final and shall not be questioned in any court.

(3) No suit or proceeding shall lie in any court in respect of any matter which is required by sub-section (1) to be referred to the Tribunal of Arbitration.

(4) The Tribunal of Arbitration shall have power to regulate its own procedure.

(5) Nothing in any law for the time being in force relating to arbitration shall apply to arbitration under this section.



## CHAPTER III

## MISCELLANEOUS

29. No act of the Institute or Board or Senate or any other body set up under this Act or the Statutes, shall be invalid merely by reason of—

Acts and proceedings not to be invalidated by vacancies, etc.

(a) any vacancy in, or defect in the constitution thereof; or

(b) any defect in the election, nomination or appointment of a person acting as a member thereof; or

(c) any irregularity in its procedure not affecting the merits of the case.

30. Notwithstanding anything contained in this Act, whenever the Institute receives funds from any Government, the University Grants Commission or any other agency including industry sponsoring a research scheme or a consultancy assignment or a teaching programme or a chaired professorship or a scholarship, etc., to be executed or endowed at the Institute:—

Sponsored schemes.

(a) the amount received shall be kept by the Institute separately from the Fund of the Institute and utilised only for the purpose of the scheme; and

(b) the staff required to execute the same shall be recruited in accordance with the terms and conditions stipulated by the sponsoring organisations:

Provided that any money remaining unutilised shall be transferred to the endowment fund created under section 20 of this Act.

31. The Institute shall have the power to grant degrees, diplomas, certificates and other academic distinctions under this Act, which shall be equivalent to such corresponding degrees, diplomas, certificates and other academic distinctions granted by any University or Institute established or incorporated under any other law for the time being in force.

Power of Institute to grant degrees, etc.

32. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provision or give such direction not inconsistent with the purposes of this Act, as appears to it to be necessary or expedient for removing the difficulty:

Power to remove difficulties.

Provided that no such order shall be made after the expiry of two years from the appointed day.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

33. Notwithstanding anything contained in this Act —

Transitional Provisions.

(a) the Board of Governors of the Society functioning as such immediately before the commencement of this Act shall continue to so function until a new Board is constituted for the Institute under this Act, but on the constitution of a new Board under this Act the members of the Board holding office before such constitution shall cease to hold office; and

(b) until the first Statutes and the Ordinances are made under this Act, the rules and regulations, instructions and guidelines of the Society

as in force, immediately before the commencement of this Act, shall continue to apply to the Institute in so far as they are not inconsistent with the provisions of this Act.

Statutes and Ordinances to be published in the official Gazette and to be laid before parliament.

34. (1) Every Statute or Ordinance made under this Act shall be published in the Official Gazette.

(2) Every Statute or Ordinance made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the Statute or Ordinance or both Houses agree that the Statute or Ordinance should not be made, the Statute or Ordinance shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that Statute or Ordinance.

(3) The power to make Statute or Ordinances shall include the power to give retrospective effect from a date not earlier than the date of commencement of this Act to Statute or Ordinances or any of them but no retrospective effect shall be given to any Statute or Ordinance so as to prejudicially affect the interests of any person to whom such Statute or Ordinances may be applicable.

Sd/-

Dr. K. N. Chaturvedi

Secretary to Government of India.

By order and in the name of the Governor of Gujarat,

H.D.VYAS

Secretary to Government.



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

### PART VI

Acts of Parliament and Ordinances Promulgated by the President.

#### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th September, 2006.

No. : RPB/24-2006/Act-29-06/E :- The following Act of Parliament is republished for general information :-

#### GOVERNMENT OF INDIA

#### MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 14<sup>th</sup> July, 2006, Asadha 23, 1928 (Saka)

The following Act of Parliament has received the assent of the President on the 13<sup>th</sup> July, 2006, is hereby published for general information :—

#### THE TAXATION LAWS (AMENDMENT) ACT, 2006.

(Act No. 29 of 2006)

AN

(13<sup>th</sup> July, 2006)

#### ACT

*further to amend the Income-tax Act, 1961, the Customs Act, 1962, the Customs Tariff Act, 1975 and the Central Excise Act, 1944.*

BE it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows :-

### CHAPTER-I

#### PRELIMINARY

1. This Act may be called the Taxation Laws (Amendment) Act, 2006.

Short title.

### CHAPTER-II

#### DIRECT TAXES

#### Income-tax

43 of 1961.

2. In section 2 of the Income-tax Act, 1961 (hereafter in this Chapter referred to as the Income-tax Act); in clause (44), after the words "powers

Amendment  
of section 2.

of a Tax Recovery Officer", the following shall be inserted, namely :-

"and also to exercise or perform such powers and functions which are conferred on, or assigned to, an Assessing Officer under this Act and which may be prescribed".

Amendment  
of section 10.

3. In section 10 of the Income-tax Act, with effect from the 1st day of April, 2006,—

(a) after clause (23BBE), the following clause shall be inserted, namely:—

"(23BBF) any income of the North-Eastern Development Finance Corporation Limited, being a company formed and registered under the Companies Act, 1956;

1 of 1956.

Provided that in computing the total income of the North-Eastern Development Finance Corporation Limited, the amount to the extent of—

(i) twenty per cent. of the total income for assessment year beginning on the 1st day of April, 2006;

(ii) forty per cent. of the total income for assessment year beginning on the 1st day of April, 2007;

(iii) sixty per cent. of the total income for assessment year beginning on the 1st day of April, 2008;

(iv) eighty per cent. of the total income for assessment year beginning on the 1st day of April, 2009;

(v) one hundred per cent. of the total income for assessment year beginning on the 1st day of April, 2010 and any subsequent assessment year or years,

shall be included in such total income;";

(b) in clause (23C),—

(i) in the eighth proviso, for the words, brackets and letters "notification issued by the Central Government under sub-clause (iv) or sub-clause (v) shall, at any one time, have effect for such assessment year or years, not exceeding three assessment years", the words, brackets, figures and letters "notification issued by the Central Government under sub-clause (iv) or sub-clause (v), before the date on which the Taxation Laws (Amendment) Bill, 2006 receives the assent of the President, shall at any one time, have effect for such assessment year or years, not exceeding three assessment years" shall, be substituted;

(ii) after the eighth proviso, the following provisos shall be inserted, namely :—

"Provided also that where an application under the first proviso is made on or after the date on which the Taxation Laws (Amendment) Bill, 2006 receives the assent of the President, every notification under sub-clause (iv) or sub-clause (v) shall be issued or approval under sub-clause (vi) or sub-clause (via) shall be granted or on an order rejecting the application shall be passed within the period of twelve months from the end of the month in which such application was received;

Provided also that where the total income, of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via), without giving effect to the provisions of the said sub-clauses, exceeds the maximum amount which is not chargeable to tax in any previous year, such trust or institution or any university or other educational institution or any hospital or other medical institution shall get its accounts audited in respect of that year by an accountant as defined in the *Explanation* below sub-section (2) of section 288 and furnish along with the return of income for the relevant assessment year, the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed;”;

4. In section 12A of the Income-tax Act, in clause (b), for the words and figures “the provisions of section 11 and section 12 exceeds fifty-thousand rupees in any previous year”, the words and figures “the provisions of section 11 and section 12 exceeds the maximum amount which is not chargeable to income-tax in any previous years” shall be substituted with effect from the 1st day of April, 2006.

Amendment  
of section  
12A.

5. In the Income-tax Act, in section 35, with effect from the 1st day of April, 2006,—

Amendment  
of section 35.

(i) in sub-section (1),—

(a) in clause (ii), for the proviso, the following proviso shall be substituted, namely:—

“Provided that such association, university, college or other institution for the purposes of this clause—

(A) is for the time being approved in accordance with the guidelines, in the manner and subject to such conditions as may be prescribed; and

(B) such association, university, college or other institution is specified as such, by notification in the Official Gazette, by Central Government;”;

(b) in clause (iii), for the proviso, the following proviso shall be substituted namely:—

“Provided that such university, college or other institution for the purposes of this clause—

(A) is for the time being approved, in accordance with the guidelines, in the manner and subject to such conditions as may be prescribed; and

(B) such university, college or other institution is specified as such, by notification in the Official Gazette, by the Central Government;”;

(c) after clause (iii) the following Explanation shall be inserted, namely:—

“*Explanation.*— The deduction, to which the assessee is entitled in respect of any sum paid to a scientific research association, university, college or other institution to which clause (ii) or clause (iii) applies, shall not



be denied merely on the ground that, subsequent to the payment of such sum by the assessee, the approval granted to the association, university, college or other institution referred to in clause (ii) or clause (iii) has been withdrawn;";

(d) in the second proviso, for the word "authority", the word "Government" shall be substituted;

(e) in the third proviso, for the words, brackets and letters "notification issued by the Central Government under clause (ii) or clause (iii) shall, at any one time, have effect for such assessment year or years, not exceeding three assessment years", the words, brackets, figures and letters "notification issued, by the Central Government under clause (ii) or clause (iii), before the date on which the Taxation Laws (Amendment) Bill, 2006 receives the assent of the President, shall, at any one time, have effect for such assessment year or years, not exceeding three assessment years" shall be substituted;

(f) after the third proviso, the following proviso shall be inserted at the end, namely:-

"Provided also that where an application under the first proviso is made on or after the date on which the Taxation Laws (Amendment) Bill, 2006 receives the assent of the President, every notification under clause (ii) or clause (iii) shall be issued or an order rejecting the application shall be passed within the period of twelve months from the end of the month in which such application was received by the Central Government.";

(ii) in sub-section (2AA), the *Explanation* shall be numbered as *Explanation 2* thereof and before the *Explanation 2* as so numbered, the following *Explanation* shall be inserted, namely:-

"*Explanation 1.*— The deduction, to which the assessee is entitled in respect of any sum paid to a National Laboratory, University, Indian Institute of Technology or a specified person for the approved programme referred to in this sub-section, shall not be denied merely on the ground that, subsequent to the payment of such sum by the assessee, the approval granted to,-

(a) such Laboratory, or specified person has been withdrawn;  
or

(b) the programme, undertaken by the National Laboratory, University, Indian Institute of Technology or specified person, has been withdrawn."

Amendment  
of section  
35A C.

6. In section 35AC of the Income-tax Act, after sub-section (2), the following *Explanation* shall be inserted with effect from the 1st day of April, 2006, namely:-

"*Explanation 1.*—The deduction, to which the assessee is entitled in respect of any sum paid to a public sector company or a local authority or to an association or institution for carrying out the eligible project or scheme referred to in this section applies, shall not be denied merely on the ground that subsequent to the payment of such sum by the assessee,—

(a) the approval granted to such association or institution has been withdrawn; or

(b) the notification notifying the eligible project or scheme carried out by the public sector company or local authority or association or institution has been withdrawn."



7. In section 35CCA of the Income-tax Act, after sub-section (2A), the following *Explanation* shall be inserted with effect from the 1st day of April, 2006, namely:--

Amendment  
of section  
35CCA.

*“Explanation.—The deduction, to which the assessee is entitled in respect of any sum paid to an association or institution for carrying out the programme of rural development referred to in sub-section (1), shall not be denied merely on the ground that subsequent to the payment of such sum by the assessee, the approval granted to such programme of rural development, or as the case may be, to the association or institution has been withdrawn.”.*

8. In section 40 of the Income-tax Act, in clause (a), in sub-clause (ia), with effect from the 1st day of April, 2006,--

Amendment  
of section 40.

(a) after the words “commission or brokerage,”, the words “rent royalty,” shall be inserted;

(b) in the *Explanation*, after clause (iv), the following clauses shall be inserted at the end, namely :-

(v) “rent” shall have the same meaning as in clause (i) to the *Explanation* to section 194-I;

(vi) “royalty” shall have the same meaning as in *explanation 2* to clause (vi) of sub-section (1) of section 9;.

9. In section 40A of the Income-tax Act, in sub-sections (3) and (4) for the words “a crossed cheque drawn on a bank or by a crossed bank draft”, wherever they occur, the words “an account payee cheque drawn on a bank or account payee bank draft” shall be substituted.

Amendment  
of section  
40A.

10. In section 56 of the Income-tax Act, in sub-section (2),--

Amendment  
of section 56.

(a) in clause (v),--

(i) after the words, letters and figures “after the 1st day of September, 2004”, the words, letters and figures “but before the 1st day of April, 2006” shall be inserted with effect from the 1st day of April, 2006;

(ii) in the proviso, after clause (d), the following clause shall be inserted, namely:-

“(e) from any local authority as defined in the *Explanation* to clause (20) of section 10; or

(f) from any fund or foundation or university or other educational institution or hospital or other medical institution or any trust or institution referred to in clause (23C) of section 10; or

(g) from any trust or institution registered under section 12AA.”;

(b) after clause (v) and the *Explanation*, the following shall be inserted with effect from the 1st day of April, 2007, namely :-

“(vi) where any sum of money, the aggregate value of which exceeds fifty thousand rupees, is received without consideration, by an individual or a Hindu undivided family, in any previous year from any persons or persons on or after the 1st day of April, 2006, the whole of the aggregate value of such sum:

Provided that this clause shall not apply to any sum of money received--

- (a) from any relative or
- (b) on the occasion of the marriage of the individual; or
- (c) under a will or by way of inheritance; or
- (d) in contemplation of death of the payer; or
- (e) from any local authority as defined in the *Explanation* to clause (20) of section 10; or
- (f) from any fund or foundation or university or other educational institution or hospital or other medical institution or any trust or institution referred to in clause (23C) of section 10; or
- (g) from any trust or institution registered under section 12AA.

“*Explanation* .— For the purposes of this clause, “relative” means—

- (i) spouse of the individual;
- (ii) brother or sister of the individual;
- (iii) brother or sister of the spouse of the individual;
- (iv) brother or sister of either of the parents of the individual;
- (v) any lineal ascendant or descendant of the individual;
- (vi) any lineal ascendant or descendant of the spouse of the individual;
- (vii) spouse of the person referred to in clauses (ii) to (vi).”.

Amendment  
of section  
80GGA.

11. In section 80GGA of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 2006,--

(a) after clause (aa), the following *Explanation* shall be inserted, namely:-

“*Explanation*.- The deduction, to which the assessee is entitled in respect of any sum paid to a scientific research association, University, college or other institution to which clause (a) or clause (aa) applies, shall not be denied merely on the ground that, subsequent to the payment of such sum by the assessee, the approval to such association, University, college or other institution referred to in clause (a) or clause (aa), as the case may be, has been withdrawn.”;

(b) after clause (b), the following *Explanation* shall be inserted, namely:-

“*Explanation*.- The deduction, to which the assessee is entitled in respect of any sum paid to an association, or institution for carrying out the programme of rural development to which this clause applies, shall not be denied merely on the ground that,

subsequent to the payment of such sum by the assessee, the approval granted to such programme, or as the case may be, to the association or institution has been withdrawn;”;

(c) in clause (bb), the *Explanation* shall be numbered as *explanation 2* thereof and before the *Explanation 2* as so numbered, the following *Explanation* shall be inserted namely :-

“*Explanation.1*- The deduction, to which the assessee is entitled in respect of any sum paid to a public sector company, or to a local authority or to an association or institution for carrying out the eligible project or scheme referred to in section 35AC, shall not be denied merely on the ground that, subsequent to the payment of such sum by the assessee,—

(a) the approval granted to such association or institution has been withdrawn; or

(b) the notification notifying the eligible project or scheme referred to in section 35AC carried out by the public sector company, or local authority or association or institution has been withdrawn.”

12. In section 139 of the Income-tax Act, with effect from the 1st day of April, 2006,—

Amendment  
of section  
139.

(a) in sub-section (4C), in clause (e),—

(i) for the word, brackets and figures “sub-clause (vi)”, the words brackets, figures and letters “sub-clause (iiiad) or sub-clause (vi)” shall be substituted;

(ii) for the word, brackets, figures and letters “sub-clause (via)”, the words, brackets, figures and letters “sub-clause (iiiiae) or sub-clause (via) shall be substituted;

(b) after sub-section (4C), the following sub-section shall be inserted, namely:—

“(4D) Every university, college or other institution referred to in clause (ii) and clause (iii) of sub-section (1) of section 35, which is not required to furnish return of income or loss under any other provision of this section, shall furnish the return in respect of its income or loss in every previous year and all the provisions of this Act shall, so far as may be, apply as if it were a return required to be furnished under sub-section (1).”.

13. In section 143 of the Income-tax Act, in sub-section (3), after the proviso, the following proviso shall be inserted with effect from the 1st day of April, 2006, namely:—

Amendment  
of section  
143.

“Provided further that where the Assessing Officer is satisfied that the activities of the university, college or other institution referred to in clause (ii) and clause (iii) of sub-section (1) of section 35 are not being carried out in accordance with all or any of the conditions subject to which such university, college or other institution was approved, he may, after giving a reasonable opportunity of showing cause against the proposed withdrawal to the concerned university, college or other institution, recommend to the Central Government to withdraw the approval and that Government may be order, withdraw the approval and forward a copy of the order to the

Amendment  
of section  
155.

concerned university, college or other institution and the Assessing Officer.”;

14. In section 155 of the Income-tax Act, after sub-section (11), the following sub-section shall be inserted, namely:—

“(11A) Where in the assessment for any year, the deduction under section 10A or section 10B or section 10BA has not been allowed on the ground that such income has not been received in convertible foreign exchange in India, or having been received in convertible foreign exchange outside India, or having been converted into convertible foreign exchange outside India, has not been brought into India, by or on behalf of the assessee with the approval of the Reserve Bank of India or such other authority as is authorised under any law for the time being in force for regulating payments and dealings in foreign exchange and subsequently such income or part thereof has been or is received in, or brought into, India in the manner aforesaid, the Assessing Officer, shall amend the order of assessment so as to allow deduction under section 10A or section 10B or section 10BA, as the case may be, in respect of such income or part thereof as is so received in, or brought into, India and the provisions of section 154 shall, so far as may be, apply thereto, and the period of four years shall be reckoned from the end of the previous year in which such income is so received in, or brought into India.”.

Amendment  
of section  
194-1.

15. In section 194-I of the Income-tax Act, in the Explanation, for clause (i), the following clause shall be substituted, namely:—

“(1) “rent” means any payment, by whatever name called, under any lease, sub-lease, tenancy or any other agreement or arrangement for the use of (either separately or together) any,—

- (a) land; or
- (b) building (including factory building); or
- (c) land appurtenant to a building (including factory building); or
- (d) machinery; or
- (e) plant; or
- (f) equipment; or
- (g) furniture; or
- (h) fittings,

whether or not any or all of the above are owned by the payee;”.

Amendment  
of section  
194 J.

16. In section 194 J of the Income-tax Act, in sub-section (1),—

- (i) in clause (b), the word “or” shall be inserted at the end;
- (ii) after clause (b), the following clauses shall be inserted, namely:—

“(c) royalty, or

(d) any sum referred to in clause (va) of section 28.”;

- (iii) in the first proviso, in clause (B),—

(a) in sub-clause (ii), for the word, brackets and letter “clause (b):”, the words, brackets and letter “clause (b), or” shall be substituted;

(b) after sub-clause (ii), the following clauses shall be inserted, namely:—

“(iii) twenty thousand rupees, in the case of royalty referred to in clause (c), or

(iv) twenty thousand rupees, in the case of sum referred to in clause (d);”;

(iv) in the Explanation, after clause (b), the following clause shall be inserted, namely:—

“(ba) “royalty” shall have the same meaning as in Explanation 2 to clause (vi) of sub-section (1) of section 9;”.

17. In section 246A of the Income-tax Act, in sub-section (1), after clause (i), the following clause shall be inserted, namely:—

Amendment  
of section  
246A.

“(Ja) an order of imposing or enhancing penalty under sub-section (1A) of section 275;”.

18. In section 275 of the Income-tax Act, after sub-section (1), the following sub-section shall be inserted, namely:—

Amendment  
of section  
275.

“(1A) in a case where the relevant assessment or other order is the subject-matter of an appeal to the Commissioner (Appeals) under section 246 or section 246A or an appeal to the Appellate Tribunal under section 253 or an appeal to the High Court under section 260A or an appeal to the Supreme Court under section 261 or revision under section 263 or section 264 and an order imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty is passed before the order of the Commissioner (Appeals) or the Appellate Tribunal or the High Court or the Supreme Court is received by the Chief Commissioner or the Commissioner or the order of revision, under section 263 or section 264 is passed, an order imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty may be passed on the basis of assessment as revised by giving effect to such order of the Commissioner (Appeals) or, the Appellate Tribunal or the High Court, or the Supreme Court or order of revision under section 263 or section 264.

Provided that no order of imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty shall be passed—

(a) unless the assessee has been heard, or has been given a reasonable opportunity of being heard;

(b) after the expiry of six months from the end of the month in which the order of the Commissioner (Appeals) or the Appellate Tribunal or the High Court or the Supreme Court is received by the Chief Commissioner or the Commissioner or the order of revision under section 263 or section 264 is passed.

Provided further that the provisions of sub-section (2) of section 274 shall apply in respect of the order imposing or enhancing or reducing penalty under this sub-section.”.

19. In Income-tax Act, for section 288B, the following section shall be substituted, namely:—

Substitution  
of new  
section for  
section  
288B. Rounding  
off amount  
payable and  
refund due.

“288B. Any amount payable, and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest multiple of ten rupees and for this purpose any part of a rupees consisting of paise shall be ignored and thereafter if such amount is



not a multiple of ten, then, if the last figure in that amount is five or more, the amount shall be increased to the next higher amount which is a multiple of ten if the last figure is less than five, the amount shall be reduced to the next lower amount which is a multiple of ten.”

### CHAPTER-III INDIRECT TAXES

#### *Customs*

Amendment  
of section 17.

20. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 17, after sub-section (4), the following sub-section shall be inserted namely;—

52 of 1962.

“(5) Where any assessment done under sub-section (2) is contrary to the claim of the importer or exporter regarding valuation of goods, classification, exemption or concessions of duty availed consequent to any notification therefor under this Act, and in cases other than those where the importer or the exporter, as the case may be, confirms his acceptance of the said assessment in writing, the proper officer shall pass a speaking order within fifteen days from the date of assessment of the bill of entry or the shipping bill, as the case may be.”

Amendment  
of section 18.

21. In section 18 of the Customs Act, after sub-section (2), the following sub-sections shall be inserted, namely.—

“(3) The importer or exporter shall be liable to pay interest, on any amount payable to the Central Government, consequent to the final assessment order under sub-section (2); at the rate fixed by the Central Government under section 28AB from the first day of the month in which the duty is provisionally assessed till the date of payment thereof.

(4) Subject to sub-section (5), if any refundable amount referred to in clause (a) of sub-section (2) is not refunded under that sub-section within three months from the date of assessment of duty finally, there shall be paid an interest on such unrefunded amount at such rate fixed by the Central Government under section 27A till the date of refund of such amount.

(5) The amount of duty refundable under sub-section (2) and the interest under sub-section (4), if any, shall, instead of being credited to the Fund, be paid to the importer or the exporter, as the case be, if such amount is relatable to—

(a) the duty and interest, if any, paid on such duty paid by the importer, or the exporter, as the case may be, if he had not passed on the incidence of such duty and interest, if any, paid on such duty to any other person;

(b) the duty and interest, if any, paid on duty such duty on imports made by an individual for his personal use;

(c) the duty and interest, if any, paid on such duty borne by the buyer, if he had not passed on the incidence of such duty and interest, if any, paid on such duty to any other person;

(d) the export duty as specified in section 26;

(e) drawback of duty payable under sections 74 and 75.”

Amendment  
of section 28.

22. In section 28 of the Customs Act, —

(a) after sub-section (1), the following sub-section shall be inserted, namely:—



“(1A) When any duty has not been levied or has been short-levied or the interest has not been charged or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful misstatement or suppression of facts by the importer or the exporter or the agent or employee of the importer or exporter, to whom a notice is served under the proviso to sub-section (1) by the proper officer, may pay duty in full or in part as may be accepted by him, and the interest payable thereon under section 28AB and penalty equal to twenty-five per cent. of the duty specified in the notice or the duty so accepted by such person within thirty days of the receipt of the notice.”,

(b) to sub-section (2), the following provisos shall be added, namely:-

“Provided that if such person has paid the duty in full together with interest and penalty under sub-section (1A), the proceedings in respect of such person and other persons to whom notice is served under sub-section (1) shall, without prejudice to the provisions of sections 135, 135A and 140, be deemed to be conclusive as to the matters stated therein:

Provided further that, if such person has paid duty in part, interest and penalty under sub-section (1A), the proper officer shall determine the amount of duty or interest not being in excess of the amount partly due from such person.”

23. After section 28B of the Customs Act, the following section shall be inserted, namely:-

Insertion of  
new section  
28BA.

“28BA. (1) Where, during the pendency of any proceeding under section 28 or section 28B, the proper officer is of the opinion that for the purpose of protecting the interests of revenue, it is necessary so to do, he may, with the previous approval of the Commissioner of Customs, by order in writing, attach provisionally any property belonging to the person on whom notice is served under sub-section (1) of section 28 or sub-section (2) of section 28B, as the case may be, in accordance with the rules made in this behalf under section 142.

Provisional  
attachment to  
protect  
revenue in  
certain cases.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of six months from the date of the order made under sub-section (1):

Provided that the Chief Commissioner of Customs may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as he thinks fit, so, however, that the total period of extension shall not in any case exceed two years:

Provided further that where an application for settlement of case under section 127B is made to the Settlement Commission, the period commencing from the date on which such application is made and ending with the date on which an order under sub-section (1) of section 127C is made shall be excluded from the period specified in the preceding proviso.”

24. In section 104 of the Customs Act, for sub-section (1), the following sub-section shall be substituted, namely:-

Amendment  
of section  
104.

“(1) If an officer of customs empowered in this behalf by general or special order of the Commissioner of Customs has reason to believe that any person in India or within the Indian customs waters has committed an offence punishable under section 132 or section 133 or section 135 or section 135A or section 136, he may arrest such person and shall, as soon as may be, inform him of the grounds for such arrest.”

Amendment  
of section  
108.

25. In section 108 of the Customs Act, for sub-section (I), the following sub-section shall be substituted, namely:--

"(I) Any gazetted officer of customs duly empowered by the Central Government in this behalf, shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such officer is making under this Act."

Insertion of  
new section  
110A

26. After section 110 of the Customs Act, the following section shall be inserted, namely:--

Provisional  
release of  
goods,  
documents  
and things  
seized  
pending  
adjudication.

"110A. Any goods, documents or things seized under section 110, may, pending the order of the adjudicating officer, be released to the owner on taking a bond from him in the proper form with such security and conditions as the Commissioner of Customs may require."

Insertion of  
new section  
114AA.

27. After section 114A of the Customs Act, the following section shall be inserted, namely:--

Penalty for  
use of false  
and incorrect  
material.

"114AA. If a person knowingly or intentionally makes, signs or uses or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods."

Amendment  
of section  
124.

28. In section 124 of the Customs Act, in clause (a), for the words "writing informing", the words "writing with the prior approval of the officer of customs not below the rank of a Deputy Commissioner of Customs, informing" shall be substituted.

Amendment  
of section  
129D.

29. In section 129D of the Customs Act, in sub-section (2), for the words "such authority", the words "such authority or any officer of customs subordinate to him" shall be substituted.

Amendment  
of section  
133.

30. In section 132 of the Customs Act, for the words "six months", the words "Two years" shall be substituted.

Amendment  
of section  
132.

31. In section 133 of the Customs Act, for the words "six months", the words "Two years" shall be substituted.

Amendment  
of section  
137.

32. In section 137 of the Customs Act, in sub-section (1), for the word and figures "section 135", the words figures and letter "section 135 or section 135A" shall be substituted.

Insertion of  
new section  
154B.

33. After section 154A of the Customs Act, the following section shall be inserted, namely:--

Publication of  
information  
respecting  
persons in  
certain cases.

"154B. (1) If the Central Government is of opinion that it is necessary or expedient in the public interest to publish the names of any person and any other particulars relating to any proceedings or prosecutions under this Act in respect of such person, it may cause to be published such names and particulars in such manner as it thinks fit.

(2) No publication under this section shall be made in relation to any penalty imposed under this Act until the time for presenting an appeal to the Commissioner (Appeals) under section 128 or the Appellate Tribunal under section 129A, as the case may be, has expired without an appeal having been presented or the appeal, if presented, has been disposed of.

"Explanation -- In the case of a firm, company or other association of persons the names of the partners of the firm, directors, managing agents

secretaries and treasurers or managers of the company, or the members of the association, as the case may be, may also be published if, in the opinion of the Central Government, circumstances of the case justify it.”.

#### *Customs tariff*

34. In section 8B of the Customs Tariff Act, 1975, in the first proviso to sub-section (1), for the words “all such countries”, the words “developing countries each with less than three per cent. import share” shall be substituted.

Amendment  
of section 8B  
of Act 51 of  
1975.

#### *Excise*

1 of 1944.

35. In section 11A of the Central excise Act, 1944 (hereafter referred to as the Central Excise Act),-

Amendment  
of section  
11A.

(a) after sub-section (1), the following sub-section shall be inserted, namely:-

“(1A) When any duty of excise has not been levied or paid or has been short-levied or short paid or erroneously refunded, by reason of fraud, collusion or any wilful misstatement or suppression of facts, or contravention of any of the provisions of this Act or the rules made thereunder with intent to evade payment of duty, by such person or his agent, to whom a notice is served under the proviso to sub-section (1) by the Central Excise Officer, may pay duty in full or in part as may be accepted by him, and the interest payable thereon under section 11AB and penalty equal to twenty-five per cent of the duty specified in the notice or the duty so accepted by such person within thirty days of the receipt of the notice.”;

(b) to sub-section (2), the following provisos shall be added, namely:-

“Provided that if such person has paid the duty in full together with, interest and penalty under sub-section (1A), the proceedings in respect of such person and other persons to whom notice is served under sub-section (1) shall, without prejudice to the provisions of sections 9, 9A and 9AA, be deemed to be conclusive as to the matters stated therein :

Provided further that, if such person has paid duty in part, interest and penalty under sub-section (1A), the Central Excise Officer, shall determine the amount of duty or interest not being in excess of the amount partly due from such person.”;

36. After section 11DD of the Central Excise Act, the following section shall be inserted namely :—

Insertion of  
new section  
11DDA.  
Provisional  
attachment to  
protect  
revenue in  
certain cases.

“11DDA, (1) where, during the pendency of any proceedings under section 11A or section 11D, the Central Excise Officer is of the opinion that for the purpose of protecting the interests of revenue, it is necessary so to do, he may, with the previous approval of the Commissioner of Central Excise, by order in writing, attach provisionally any property belonging to the person on whom notice is served under sub-section (1) of section 11A or sub-section (2) of section 11D, as the case may be, in accordance with the rules made in this behalf under section 142 of the Customs Act, 1962.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of six months from the date of the order made under sub-section (1):

52 of 1962.

Provided that the Chief Commissioner of Central Excise may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as he thinks fit, so, however, that the total period of extension shall not in any case exceed two years :

Provided further that where an application for settlement of case under section 32E is made to the Settlement Commission, the period commencing from the date on which such application is made and ending with the date on which an order under sub-section (1) of section 32F is made shall be excluded from the period specified in the preceding proviso."

Amendment  
of section  
35E.

37. In section 35E of the Central Excise Act, in sub-section (2), for the words "such authority", the words "such authority or any Central Excise Officer subordinate to him" shall be substituted.

Insertion of  
new section  
37E.

38. After section 37D of the Central Excise Act, the following section shall be inserted, namely :—

Publication  
of  
information  
respecting  
persons in  
certain cases.

"37E, (1) If the Central Government is of opinion that it is necessary or expedient in the public interest to publish the names of any person and any other particulars relating to any proceedings or prosecutions under this Act in respect of such person, it may cause to be published such names and particulars in such manner as it thinks fit.

(2) No publication under this section shall be made in relation to any penalty imposed under this Act until the time for presenting an appeal to the Commissioner (Appeals) under section 35 or the Appellate Tribunal under section 35B, as the case may be, has expired without an appeal having been presented or the appeal, if presented, has been disposed of.

*Explanation.*— In the case of a firm, company or other association of persons, the names of the partners of the firm, directors, managing, agents, secretaries and treasurers or managers of the company, or the members of the association, as the case may be, may also be published if, in the opinion of the Central Government, circumstances of the case justify it."

Amendment  
of rule 16 of  
the Central  
Excise  
Rules, 2002.

39. (1) In the Central Excise Rules, 2002, made by the Central Government in exercise of the powers conferred by section 37 of the Central Excise Act, rule 16 thereof as published in the Official Gazette vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. G.S.R. 143(E), dated the 1st March, 2002 shall stand amended and shall be deemed to have been amended retrospectively in the manner as specified in column (2) of the Schedule for the period specified in column (3) of that Schedule against the rule specified in column (1) of that Schedule.

(2) Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done, at any time during the period commencing on and from the 29th day of May, 2003 and ending with the 8th day of July, 2004 under the rule as amended by sub-section (1), shall be deemed to be and always to have been, for all the purposes, as validly and effectively taken or done as if the amendment made by sub-section (1) had been in force at all material times.

(3) For the purpose of sub-section (1) the Central Government shall have and shall be deemed to have the power to make rules with retrospective effect as if the Central Government had the power to make rules under section 37 of the Central Excise Act, retrospectively, at all material times.



*Explanation.*— For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence, which would not have been so punishable if this section had not come into force.

### THE SCHEDULE

(See section 39)

Provisions of the central Excise Rules, 2002 to be amended	Amendment	Period of effect of amendment
(1)	(2)	(3)
Rule 16 of the Central Excise Rules, 2002 as published vide notification No. G.S.R. 143 (E), dated the 1st March, 2002.	In the Central Excise Rules, 2002, in rule 16, after sub-rule (3), the following provisos shall be inserted, namely :-  'Provided that for the purposes of this rule, "assessee" shall include wire drawing unit, which has cleared the goods on payment of an amount equal to the duty at the rate applicable to drawn wire on the date of removal and on the value determined under relevant provisions of the Act and the rules made there-under. Provided further that the amount paid under the first proviso shall be allowed as CENVAT credit as if it was duty paid by the assessee who removes the goods;.	29th day of May, 2003 to 8th day of July, 2004 (both days inclusive).

Sd/-

**Dr. K. N. CHATURVEDI,**  
Secretary to Government of India.

By order and in the name of the Governor of Gujarat,

**H. D. VYAS,**  
Secretary to Government.



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# The Gujarat Government Gazette

## EXTRAORDINARY

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#### PART VI

Acts of Parliament and Ordinances promulgated by the President.

#### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th September, 2006.

No. RPB/27-2006/Act-31-06/E :- The following Act of Parliament is republished for general information :-

#### GOVERNMENT OF INDIA MINISTRY OF LAW AND JUSTICE Legislative Department

New Delhi, 18th August, 2006, Sravana 27, 1928 (Saka)

The following Act of Parliament has received the assent of the President on the 18th August, 2006 is hereby published for general information :-

#### THE PARLIAMENT (PREVENTION OF DISQUALIFICATION)

#### AMENDMENT ACT, 2006

(AS PASSED AGAIN BY THE HOUSES OF PARLIAMENT)

AN ACT

(Act No. 31 of 2006)

(18th August, 2006)

*further to amend the Parliament (Prevention of Disqualification) Act, 1959.*

Be it enacted by parliament in the Fifty-seventh Year of the Republic of India as follows :-

Short title.

1. This Act may be called the Parliament (Prevention of Disqualification) Amendment Act, 2006.

10 of 1959

2. In section 3 of the Parliament (Prevention of Disqualification) Act, 1959 (hereinafter referred to as the principal Act), —

Amendment of section 3.



(i) after clause (ac), the following clause shall be inserted, namely:—

“(ad) the office of the Chairperson of the National Advisory Council constituted by the Government of India in the Cabinet Secretariat vide Order No. 631/2/1/2004-Cab., dated the 31st May, 2004;”;

(ii) after clause (j) and before Explanation 1, the following clauses shall be inserted and shall be deemed to have been inserted with effect from the 4th day of April, 1959, namely :-

“(k) the office of the Chairman, Deputy Chairman, Secretary or Member (by whatever name called) in any statutory or non-statutory body specified in the Table;

(l) the office of chairperson or trustee (by whatever name called) of any trust, whether public or private, not being a body specified in the Schedule;

(m) the office of chairman, President, Vice-President or Principal Secretary or Secretary of the Governing Body of any society registered under the Societies Registration Act, 1860 or under any other law relating to registration of societies, not being a body specified in the Schedule.” 21 of 1860.

Insertion of  
new Table.

3. After the Schedule to the principal Act, the following Table shall be inserted and shall be deemed to have been inserted with effect from the 4th day of April, 1959 namely:-

“TABLE

[See section 3 (k)]

S. No.	Name of body
(1)	(2)
1.	The Tripura Khadi and Village Industries Board, a body constituted under the Tripura Khadi and Village Industries Act, 1966.
2.	The Uttar Pradesh Development Council.
3.	The Irrigation and Flood Control Commission, Uttar Pradesh.
4.	The Indian Statistical Institute, Calcutta.
5.	The West Bengal Handicrafts Development Corporation Limited.
6.	The West Bengal Small Industries Development Corporation Limited.
7.	The West Bengal Industrial Development Corporation Limited.
8.	The Sriniketan Santiniketan Development Authority, a body constituted under the west Bengal Town and Country (Planning and Development) Act, 1979 (West Bengal Act No. 13 of 1979).
9.	The Haldia Development Authority, a body constituted under the west Bengal Town and Country (Planning and Development) Act, 1979 (West Bengal Act No. 13 of 1979).
10.	The West Bengal Minorities Development and Finance Corporation, a body constituted under the west Bengal Minorities Development and Finance Corporation Act, 1995.

(1)	(2)
11.	The Hooghly River Bridge Commissioners, constituted under the Hooghly River Bridge Act, 1969 (West Bengal Act No. 36 of 1969).
12.	The Board of wakf, West Bengal, a body constituted under the Wakf Act, 1995 (43 of 1995).
13.	The State Fisheries Development Corporation Limited, West Bengal.
14.	The West Bengal State Haj Committee, constituted under the Haj Committee Act, 2002 (35 of 2002).
15.	The Asansol Durgapur Development Authority, West Bengal, a body constituted under the West Bengal Town and Country (Planning and Development) Act, 1979 (West Bengal Act No. 13 of 1979).
16.	The West Bengal Pharmaceutical and Phytochemical Development Corporation Limited.
17.	The West Bengal Handloom and Powerloom Development Corporation Limited.
18.	The West Bengal Khadi and Village Industry Board.
19.	The Society for Self employment for Urban Youth, a society registered under the West Bengal Societies Registration act, 1961 (West Bengal Act No. 26 of 1961).
20.	The TirumalaTirupathi Devasthanams Board.
21.	The Agricultural and Processed Food Products Export Development Authority, an authority constituted under section 4 of the Agricultural and Processed Food Products Export Development Authority Act, 1985 (2 of 1986).
22.	The National Agricultural Co-operative Marketing Federation of India Limited (NAFED).
23.	The Indian Farmer Fertilizers Co-operative Limited (IFFCO).
24.	The Krishak Bharati Co-operative Limited (KRIBHCO).
25.	The National Co-operative Consumers Federation of India Limited (NCCF).
26.	The Auroville Foundation established under sub-section (1) of section 10 of the Auroville Foundation act, 1988 (54 of 1988).
27.	The National Commission of Enterprises in the Unorganised Sector.
28.	The Planning Board (Asiatic Society) established under sub-section (1) of section 8 of the Asiatic Society act, 1984 (5 of 1984).
29.	The Delhi Rural Development Board.
30.	The Maulana Azad Education Foundation.
31.	The Indira Gandhi National Centre for the Arts.
32.	The Dr. Ambedkar Foundation.

(1)	(2)
33.	The Bihar State Board of Religious Trust, a body constituted under the Bihar Hindu Religious Trust Act, 1950 (Bihar Act No. 1 of 1951).
34.	The Research and Information System for the Non-Aligned and Other Developing Countries.
35.	The Indian Institute of Psychometry.
36.	The Uttar Pradesh Film Development Council.
37.	The Uttar Pradesh Provincial Co-operative Federation.
38.	The Uttar Pradesh Co-operative Federation Limited.
39.	The National Co-operative Union of India.
40.	The Uttar Pradesh Krishi and Gram Vikas Bank.
41.	The Uttar Pradesh Co-operative Bank Limited.
42.	The Indian Council for Cultural Relations.
43.	The Board of Control-A. N. Sinha Institute of Social Studies, Patna.
44.	All India Council for Sports.
45.	The Howrah Improvement Trust.
46.	The Dalit Sena, 12, Janpath, New Delhi.
47.	The social Justice Trust, 12, Janpath, New Delhi.
48.	The Bahujan Foundation (Charitable Trust), Lucknow, Uttar Pradesh.
49.	The Bahujan Prena Charitable Trust, Delhi.
50.	The Central Wakf Council, established under section 9 of the Wakf Act, 1995 (43 of 1995).
51.	The Nehru Memorial Museum and Library (NMML).
52.	The Jalianwala Bagh Memorial Trust.
53.	The Haj Committee of India constituted under section 3 of the Haj Committee Act. 2002 (35 of 2002).
54.	The Mallickghat Phoolbazar Parichalan Committee.
55.	The West Bengal Fishries Corporation Limited."

Special  
Provisions  
as to  
Validation  
and other  
matters.

4. (1) Not with standing any judgment or order of any court or tribunal or any order or opinion of any other authority, the offices mentioned clauses (ad),(k),(l) and (m) of section 3 of the principal Act shall not disqualify or shall be deemed never to have disqualified the holders thereof for being chosen as, or for being, a member of either House of Parliment as if the principal Act as amended by this Act had been in force at all material times.

(2) Nothing contained in sub-section (1) shall be construed as to entitle any person who has vacated a seat owing to any order or judgement as aforesaid, to claim any re-instatement or any other claim in that behalf.

(3) For the removal of doubts, it is hereby clarified that any petition or reference pending before any court or other authority on the date of commencement of this Act, shall be disposed of in accordance with the provisions of the principal Act, as amended by this Act.

Sd/-

Dr. K.N.Chaturvedi,

Secretary to Government of India.

By order and in the name of the Governor of Gujarat,

**H. D. VYAS,**

Secretary to Government.

Government Central Press, Gandhinagar.



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#### PART VI

Acts of Parliament and Ordinances promulgated by the President.

#### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar. September, 2006.

No. RPB/26-2006/Const-94-06/E :— The following Act of Parliament is republished for general information :-

#### GOVERNMENT OF INDIA

#### MINISTRY OF LAW AND JUSTICE

#### (Legislative Department)

New Delhi, the 13th June, 2006/Jayistha 23, 1928 (Saka)

The following Act of Parliament has received the assent of the President on the 12<sup>th</sup> June, 2006 is hereby published for general information :-

#### THE CONSTITUTION (NINETY FOURTH AMENDMENT)

#### ACT, 2006

An

Act

(94<sup>th</sup> Amendment)

(12<sup>th</sup> June, 2006)

*further to amend the Constitution of India*

BE it enacted by parliament in the Fifty-seventh Year of the Republic of India as follows :-

1. This Act may be called the Constitution (Ninety-fourth Amendment) Act, 2006. Short title.
2. In article 164 of the Constitution, in clause (1), in the proviso, for the word "Bihar" the words "Chhattisgarh, Jharkhand" shall be substituted. Amendment of article 164.

Sd/-

**Dr. K. N. Chaturvedi,**

Secretary to Government of India.

By order and in the name of the Governor of Gujarat,

**H. D. VYAS,**

Secretary to Government.

Government Central Press, Gandhinagar.



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## PART VI

Acts of Parliament and Ordinances promulgated by the President.

### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29<sup>th</sup> September, 2006.

No. RPB/2-2006/Ord.-02-06/E :— The following Ordinance promulgated by the President and published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 11<sup>th</sup> September, 2006 is republished for general information :-

### GOVERNMENT OF INDIA

MINISTRY OF LAW AND JUSTICE  
(Legislative Department)

*New Delhi, the 11th September, 2006/20 Bhadra, 1928 (Saka).*

### THE NATIONAL COUNCIL FOR TEACHER EDUCATION (AMENDMENT AND VALIDATION) ORDINANCE, 2006

No.2 OF 2006

Promulgated by the President in the Fifty-seventh Year of the Republic of India.

An Ordinance to amend the National Council for Teacher Education Act, 1993, to provide for validation of qualifications in teacher education obtained from certain institutions and to prescribe penalty for running unrecognised institutions, and for matters connected therewith or incidental thereto.



WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance :-

Short title  
and  
Commencement.

1.(1) This Ordinance may be called the National Council for Teacher Education (Amendment and validation) Ordinance, 2006.

(2) It shall come into force at once.

Insertion of  
new section  
17A.

2. In the National Council for Teacher Education Act, 1993 (hereinafter referred to as the principal Act,) after section 17, the following section shall be inserted, namely :-

73 of 1993.

No admission  
without  
recognition.

“17A. No institution shall admit any student to a course or training in teacher education, unless the institution concerned has obtained recognition under section 14 or permission under section 15, as the case may be.”

Insertion of  
new Chapter  
IVA.

3. In the principal Act, after section 18, the following Chapter shall be inserted, namely :-

#### CHAPTER IVA

#### TEMPORARY PROVISIONS FOR RECOGNITION OF CERTAIN INSTITUTIONS

Definition.

18A. In this Chapter, “specified date” means the date of commencement of the National Council for Teacher Education (Amendment and Validation) Ordinance, 2006.

Recognition  
of certain  
institutions.

18B. (1) Where an institution, offering a course or training in teacher education before the specified date, failed to make an application under sub-section (1) of section 14, but an examining body granted affiliation to, and held examination for a course or training in teacher education conducted by, such institution, or such examination was due, before the specified date, the provisions of this Chapter shall apply in respect of such institution.

(2) An institution falling under sub-section (1) may make an application to the Regional Committee concerned in such form and within such period and along with such fee, as may be prescribed.

(3) An application under sub-section (2) shall be dealt with in such manner as may be prescribed.

(4) An order granting recognition to an institution on its application under sub-section (2) shall be deemed to be effective from the date of grant of affiliation to it or holding to examination for a course or training conducted by it for the first time, whichever is earlier.

18C. (1) Where an institution, offering a course or training in teacher education before the specified date, was refused recognition under clause (b) of sub-section (3) of section 14 and it failed to prefer an appeal under sub-section (1) of section 18, but an examining body granted affiliation to, and held examination for a course or training conducted by, such institution, or such examination was due, before the specified date, such institution may prefer an appeal to the council within a period of sixty days from the specified date.

Appeals of  
certain  
institution.

(2) An appeal under sub-section (1) shall be accompanied with such fee as is prescribed for an appeal under sub-section (3) of section 18.

(3) An appeal under sub-section (1) shall be in the same form and dealt with in the same manner as an appeal preferred under sub-section (1) of section 18.

(4) Where the council reverses the order appealed against under sub-section (1), an order granting recognition to an institution shall be deemed to be effective from the date of grant of affiliation to it or holding of examination for a course or training conducted by it for the first time, whichever is earlier.

18D. Notwithstanding anything contained in section 16, where an institution offering a course or training in teacher education before the specified date, obtains recognition by virtue of Sub-section (4) of section 18B or sub-section (4) of section 18C, the affiliation granted by an examining body to, and the examination held for a course or training conducted by, such institution, shall be deemed to have been validly granted and held, as the case may be.

Validity of  
affiliations  
and  
examination  
in respect of  
certain  
institutions.

18E. Notwithstanding anything contained in sub-section (4) of section 17, where an institution offering a course or training in teacher education before the specified date, obtains recognition by virtue of sub-section (4) of section 18B or sub-section (4) of section 18C, the qualification in teacher education obtained pursuant to such course or training or after undertaking a course or training in such institution, shall be deemed to have been validly obtained.

Validity of  
qualifications  
obtained from  
certain  
institutions.

18F. Anything done or any action taken or any effect given in terms of sections 18B, 18C, 18D, and 18E shall be valid, notwithstanding any judgement, decree or order of any court, tribunal or other authority to the contrary:

Validation

Provided that where any unrecognised institution offering a course or training in teacher education before the specified date was directed by any court, tribunal or other authority to return the fees and pay compensation to students admitted by such institution, such institution shall comply with such direction :

Provided further that in respect of students whose qualifications are deemed to have been validly obtained under section 18E, the amount of fees and compensation shall be credited to the Fund of the Council.

18G. This Chapter shall remain in force for a period of six months from the specified date, but its expiry under the operation of this section shall not affect :-

Duration and  
savings

- (a) the previous operation of, or anything duly done or suffered under this Chapter, or
- (b) any right, privilege, obligation or liability acquired, accrued or incurred under this Chapter.

(c) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation or liability as aforesaid, and any such investigation legal proceeding or remedy may be instituted, continued or enforced as if this Chapter had no expired.'

Insertion of  
new section  
30A.

4. In the principal Act, after section 30, the following section shall be inserted, namely :-

Penalty for  
contravention  
of section  
17A.

"30A. An institution which contravenes section 17A shall be liable to pay to the council a penalty of an amount equal to double the amount received from each student against his admission in such institution :

Provided that before imposing any penalty, the Council shall give to the institution concerned a reasonable opportunity of being heard."

Amendment  
of section 31.

5. In the principal Act, in section 31, in sub-section (2), after clause (g), the following clauses shall be inserted, namely :-

"(ga) the form in which and the period within which an application under sub-section (2) of section 18B is to be made, and the fee payable on such application;

(gb) the manner of the dealing with an application under section (3) of section 18B;"

Sd/-

A.P.J. Abdul Kalam,  
President.

K. N. Chaturvedi,  
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

H. D. VYAS,  
Secretary to Government.



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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART VI

Acts of Parliament and Ordinances promulgated by the President.

#### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th September, 2006.

No. RPB/18-2006/Act-23-06/E :- The following Act of Parliament is republished for general information :-

#### GOVERNMENT OF INDIA

#### MINISTRY OF LAW AND JUSTICE

#### (Legislative Department)

New Delhi, the 30th May, 2006, Jayistha 9, 1928 (Saka)

The following Act of Parliament has received the assent of the President on the 29th May, 2006 is hereby published for general information :-

#### THE COMPANIES (AMENDMENT) ACT, 2006

AN

ACT

(Act No. 23 of 2006)

(29<sup>th</sup> May, 2006)

*further to amend the Companies Act, 1956.*

Be it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows :-

1 (1) This Act may be called the Companies (Amendment) Act, 2006.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification, appoint and different dates may be appointed for different provisions of this Act.

1 of 1956

2 In section 253 of the Companies Act, 1956 (hereinafter referred to as the principal Act), the following proviso shall be inserted, namely:—

Amendment of section 253

“Provided that no company shall appoint or re-appoint any individual as director of the company unless he has been allotted a Director Identification Number under section 266B.”.

Insertion of new sections 266A, 266B, 266C, 266D, 266E, 266F and 266G.

3. After section 266 of the principal Act, the following sections shall be inserted, namely :-

*"Director Identification Number*

Application for allotment of Director Identification Number

266A. Every--

(a) individual, intending to be appointed as director of a company; or

(b) director of a company appointed before the commencement of the Companies (Amendment) Act, 2006.

shall make an application for allotment of Director Identification Number to the Central Government in such form, and manner (including electronic form) alongwith such fee, as may be prescribed;

Provided that every director, appointed before the commencement of the Companies (Amendment) Act, 2006 shall make, within sixty days of the commencement of the said Act, such application to the Central Government;

Provided further that every applicant, who has made an application under this section for allotment of a director Identification Number, may be appointed as a director in a company, or, hold office as director in a company till such time such applicant has been allotted the Director Identification Number.

Allotment of Director Identification Number.

266B. The Central Government shall, within one month from the receipt of the application under section 266A, allot a Director Identification Number to an applicant, in such manner as may be prescribed.

Prohibition to obtain more than one Director Identification Number.

266C. No. individual, who had already been allotted a director Identification Number under section 266B, shall apply, obtain or possess another Director Identification Number.

Obligation of director to intimate Director Identification Number to concerned company or companies.

266D. Every existing director shall, within one month of the receipt of Director Identification Number from the Central Government, intimate his Director Identification Number to the company or all companies wherein he is a director.

Obligation of company to inform Director Identification Number to Registrar.

266E. (1) Every company shall, within one week of the receipt of intimation under section 266D, furnish the Director Identification Number of all its directors to the Registrar or any other officer or authority as may be specified by the Central Government.

(2) Every intimation under sub-section (1) shall be furnished in such form and manner as may be prescribed.

Obligation to indicate Director Identification Number.

266F. Every person or company, while furnishing any return, information or particulars as are required to be furnished under this act, shall quote the Director Identification Number in such return, information or



particulars in case such return, information particulars relate to the director or contain any reference of the director.

266G. If any individual or director, referred to in section 266A or section 266C or section 266D or a company referred to in section 266E, contravenes any of the provisions of those sections, every such individual or director or the company, as the case may be, who or which, is in default, shall be punishable with fine which may extend to five thousand rupees and where the contravention is a continuing one, with a further fine which may extend to five hundred rupees for every day after the first during which the contravention continues.

Penalty for contravention of provisions of section 266A or section 266C or section 266D or section 266E.

*Explanation.*—For the purposes of sections 266A, 266B, 266C, 266D, 266E and 266F, the Director Identification Number means an identification number which the Central Government may allot to any individual, intending to be appointed as director or to any existing directors of a company, for the purpose of his identification as such.”.

4. After section 610A of the principal Act, the following sections shall be inserted, namely.—

Insertion of new sections 610B, 610C, 610D, and 610E.

21 of 2000.

“610B, (1) Notwithstanding anything contained in this Act, and without prejudice to the provisions contained in section 6 of the Information Technology Act, 2000, the Central Government may, by notification in the Official Gazette, make rules so as to require from such date as may be specified in the rules, that-

Provisions relating to filing of applications, documents inspection, etc., through electronic form.

(a) such applications, balance-sheet, prospectus return, declaration, memorandum of association, articles of association, particulars of charges, or any other particulars or document as may be required to be filed or delivered under this Act or rules made thereunder, shall be filed through the electronic form and authenticated in such manner as may be specified in the rules;

(b) such document, notice, any communication or intimation, required to be served or delivered under this Act, shall be served or delivered under this Act through the electronic form and authenticated in such manner as may be specified in the rules;

(c) such applications, balance-sheet, prospectus return, register, memorandum of association, articles of association, particulars of charges, or any other document and return filed under this Act or rules made thereunder shall be maintained by the Registrar in the electronic form and registered or authenticated, as the case may be, in such manner as may be specified in the rules;

(d) such inspections of the memorandum of association, articles of association, register, index, balance-sheet, return or any other document maintained in the electronic form, which is otherwise available for such inspection under this Act or rules made thereunder, may be made by any person through the electronic form as may be specified in the rules;

(e) such fees, charges or other sums payable under this Act or rules made thereunder, shall be paid through the electronic form and such manner as may be specified in the rules;



(f) the Registrar shall, register change of registered office, alteration of memorandum of association, articles of association, prospectus, issue certificate of incorporation or certificate of commencement of business, register such document, issue such certificate, record notice, receive such communication as may be required to be registered or issued or recorded or received, as the case may be, under this Act or rules made thereunder or perform duties or discharge functions or exercise powers under this Act or rules made thereunder or do any act which is by this Act directed to be performed or discharged or exercised or done by the Registrar, by the electronic form, in such manner as may be specified in the rules:

(2) The Central Government may, by notification in the Official Gazette, frame a scheme to carry out the provisions specified under sub-section (1) through the electronic form:

Provided that the Central Government may appoint different dates in respect of different Registrar of Companies or Regional Directors from which such scheme shall come into force.

Power to modify Act in relation to electronic records (including the manner and form in which electronic records shall be filed).

610C. (1) The Central Government may, by notification in the Official Gazette, direct that any of the provisions of this Act, so far as it is required for the purpose of electronic record specified under section 610B in the electronic form,-

(a) shall not apply, in relation to the matters specified under clauses (a) to (f) of sub-section (1) of section 610B, as may be specified in the notification; or

(b) shall apply, in relation to the matters specified under clauses (a) to (f) of sub-section (1) of section 610B only with such consequential exceptions, modifications or adoptions as may be specified in the notification :

Provided that no such notification which relates to imposition of fines or other pecuniary penalties or demand or payment of fees or contravention of any of the provisions of this Act or offence shall be issued under this sub-section.

(2) A copy of every notification proposed to be issued under sub-section (1), shall be laid in draft before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in disapproving the issue of the notification or both House agree in making any modification in the notification, the notification shall not be issued or, as the case may be, shall be issued only in such modified form as may be agreed upon by both the Houses.

Providing of value added services through electronic form.

610D. The Central Government may provide such value added services through the electronic form and levy such fees as may be prescribed.

Application of provisions of Act 21 of 2000.

610E. All the provisions of the Information Technology Act, 2000 relating to the electronic records (including the manner and format in which the electronic records shall be filed), in so far as they are not inconsistent with this Act,

shall apply, or in relation, to the records in electronic form under section 610B”.

Sd/-

Dr. K.N.Chaturvedi  
Secretary to Government of India.

By order and in the name of the Governor of Gujarat,

**H. D. VYAS,**  
Secretary to Government.

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Government Central Press, Gandhinagar.



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# The Gujarat Government Gazette

## EXTRAORDINARY

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## Part VI

Acts of Parliament and Ordinances promulgated by the President.

## LEGISLATIVE &amp; PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 4<sup>th</sup> December, 2006.

No.RPB/29-2006/Act-06-06-E.- The following Act of Parliament is republished for general information :-

## GOVERNMENT OF INDIA

## Ministry of Law and Justice

## (LEGISLATIVE DEPARTMENT)

New Delhi, the 20<sup>th</sup> March, 2006, Phalguna 29, 1928 (Saka)The Following Act of Parliament has received the assent of the President on the 17<sup>th</sup> March, 2006, is hereby published for general information :-

## THE CONTEMPT OF COURTS (AMENDMENT) ACT, 2006.

(Act No 6 of 2006)

AN ACT

(17<sup>th</sup> March, 2006)*further to amend the Contempt of Courts Act, 1971.*

BE it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows :-

70 of  
1971.

1. This Act may be called the Contempt of Courts (Amendment) Act, 2006.
2. In the Contempt of Courts Act, 1971, for section 13, the following section shall be substituted, namely:-

"13. Notwithstanding anything contained in any law for the time being in force,-

(a) no court shall impose a sentence under this Act for a contempt of court unless it is satisfied that the contempt is of such a nature that it substantially interferes, or tends substantially to interfere with the due course of justice;

Short title.

Substitution  
of new  
section for  
section 13.  
Contempts  
not  
punishable in  
certain cases.

(b) the court may permit, in any proceeding for contempt of court, justification by truth as a valid defence if it is satisfied that it is in public interest and the request for invoking the said defence is *bona fide*."

Sd/-

T. K. VISWANATHAN,  
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

H. D. VYAS  
Secretary to Government.



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## EXTRAORDINARY

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### PART - VI

Acts of Parliament and Ordinances Promulgated by the President  
LEGISLATIVE & PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 4<sup>th</sup> December, 2006.

No. RPB/30-2006/Act-07-06/E :- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA  
Ministry of Law and Justice  
(LEGISLATIVE DEPARTMENT)

New Delhi, the 20<sup>th</sup> March, 2006, Phalguna 29, 1928 (Saka)

The following Act of Parliament has received the assent of the President on the 17<sup>th</sup> March, 2006 is hereby published for general information :-

### THE COST AND WORKS ACCOUNTANTS (AMENDMENT) ACT, 2006 AN ACT

(Act No. 7 of 2006)

(17<sup>th</sup> March, 2006)

further to amend the Cost and Works Accountants Act, 1959.

Be it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Cost and Works Accountants (Amendment) Act, 2006.

Short title and  
commence-  
ment.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the commencement of that provision.

23 of 1959.

2. In the Cost and Works Accountants Act, 1959 (hereinafter referred to as the principal Act), in sub-section (1) of section 2,—

Amendment of  
section 2.

(i) after clause (a), the following clauses shall be inserted, namely:—

‘(aa) “Authority” means the Appellate Authority referred to in section 22A;

(aaa) "Board" means the Quality Review Board constituted under section 29A;";

(ii) after clause (f), the following clause shall be inserted, namely:—

'(fa) "notification" means a notification published in the Official Gazette;';

(iii) after clause (i), the following clauses shall be inserted, namely:—

'(ia) "specified" means specified by rules made by the Central Government under this Act;

(ib) "Tribunal" means a Tribunal established under sub-section (1) of section 10B;';

Amendment of  
section 4.

3. In section 4 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) Every person belonging to any of the classes mentioned in clauses (ii), (iii), (iv) and (v) of sub-section (1) shall have his name entered in the Register on application being made and granted in the prescribed manner and on payment of such fees, as may be determined, by notification, by the Council, which shall not exceed rupees three thousand:

Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees three thousand, which shall not in any case exceed rupees six thousand."

Amendment of  
section 5.

4. In section 5 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) A member, being an associate who has been in continuous practice in India for at least five years, whether before or after the commencement of this Act, or whether partly before and partly after the commencement of this Act, and a member who has been an associate for a continuous period of not less than five years and who possesses such qualifications as the Council may prescribe with a view to ensuring that he has experience equivalent to the experience normally acquired as a result of continuous practice for a period of five years as a cost accountant shall, on payment of such fees, as may be determined, by notification, by the Council, which shall not exceed rupees five thousand, and on application made and granted in the prescribed manner, be entered in the Register as a fellow of the Institute:

Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees five thousand, which shall not in any case exceed rupees ten thousand.

*Explanation I.*— For the purposes of this sub-section, a person shall be deemed to have practiced in India for any period for which he has held a certificate of practice under section 6, notwithstanding that he did not actually practice during that period.

*Explanation II.*— In computing the continuous period during which a person has been an associate of the Institute, there shall be included any continuous period during which the person has been an associate of the dissolved company immediately before he became an associate of the Institute."

Amendment of  
section 6.

5. In section 6 of the principal Act,—

(i) for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) Every such member shall make an application in such form, and pay such annual fee, for his certificate as may be determined, by notification, by the Council, which shall not exceed rupees three thousand and such fee shall be payable on or before the 1st day of April in each year:



Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees three thousand, which shall not in any case exceed rupees six thousand:

Provided further that if a member of the Institute, who was in practice immediately before the commencement of this Act, has made within one month of such commencement an application for the grant of certificate of practice, he shall not be deemed to have contravened the provisions of sub-section (1) by reason of his having practised during the period between such commencement and the disposal of the application.”;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) The certificate of practice obtained under sub-section (1) may be cancelled by the Council under such circumstances as may be prescribed.”.

6. In section 9 of the principal Act,—

Amendment of section 9.

(i) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The Council shall be composed of the following persons, namely:—

(a) not more than fifteen persons elected by the members of the Institute, from amongst the fellows of the Institute chosen in such manner and from such regional constituencies as may be specified:

Provided that a fellow of the Institute, who has been found guilty of any professional or other misconduct, and whose name is removed from the Register or has been awarded penalty of fine, shall not be eligible to contest the election,—

(i) in case of misconduct falling under the First Schedule of this Act, for a period of three years;

(ii) in case of misconduct falling under the Second Schedule of this Act, for a period of six years,

from the completion of the period of removal of name from the Register or payment of fine, as the case may be;

(b) not more than five persons nominated in the specified manner by the Central Government.”;

(ii) after sub-section (2), the following sub-sections shall be inserted, namely:—

“(3) No person holding a post under the Central Government or a State Government shall be eligible for election to the Council under clause (a) of sub-section (2).

(4) No person who has been auditor of the Institute shall be eligible for election to the Council under clause (a) of sub-section (2) for a period of three years after he ceases to be an auditor.”.

7. For section 10 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 10.

“10. A member of the Council, elected or nominated under sub-section (2) of section 9, shall be eligible for re-election or as the case may be, re-nomination:

Re-election or re-nomination to Council.

Provided that no member shall hold the office for more than two consecutive terms:

Provided further that a member of the Council, who is or has been elected as President under sub-section (1) of section 12, shall not be eligible for election or nomination as a member of the Council.”.

Insertion of  
new sections  
10A and 10B.

Settlement of  
disputes  
regarding  
election.

Establishment  
of Tribunal.

8. After section 10 of the principal Act, the following sections shall be inserted, namely:—

“10A. In case of any dispute regarding any election under clause (a) of sub-section (2) of section 9, the aggrieved person may make an application within thirty days from the date of declaration of the result of election to the Secretary of the Institute, who shall forward the same to the Central Government.

10B. (1) On receipt of any application under section 10A, the Central Government shall, by notification, establish a Tribunal consisting of a Presiding Officer and two other Members to decide such dispute and the decision of such Tribunal shall be final.

(2) A person shall not be qualified for appointment,—

(a) as a Presiding Officer of the Tribunal unless he has been a member of the Indian Legal Service and has held a post in Grade I of the service for at least three years;

(b) as a Member unless he has been a member of the Council for at least one full term, and who is not a sitting member of the Council or who has not been a candidate in the election under dispute; or

(c) as a Member unless he holds the post of a Joint Secretary to the Government of India or any other post under the Central Government carrying a scale of pay which is not less than that of a Joint Secretary to the Government of India.

(3) The terms and conditions of service of the Presiding Officer and Members of the Tribunal, their place of meetings and allowances shall be such as may be specified.

(4) The expenses of the Tribunal shall be borne by the Council.”

Amendment of  
section 12.

9. In section 12 of the principal Act, —

(i) in sub-section (2), for the words “Chief Executive Authority”, the word “Head” shall be substituted;

(ii) in sub-section (3),—

(a) after the words “he shall be eligible for re-election”, the words, brackets and figure “under sub-section (1)” shall be inserted;

(b) in the proviso, for the words “the President”, the words “the President and the Vice-President” shall be substituted.

Amendment of  
section 13.

10. In section 13 of the principal Act,—

(i) in sub-section (2), after the words “meetings of the Council”, the words “or he has been found guilty of any professional or other misconduct and awarded penalty of fine,” shall be inserted;

(ii) in the proviso to sub-section (3), for the words “six months”, the words “one year” shall be substituted.

Amendment of  
section 14.

11. In section 14 of the principal Act, in sub-section (1), for the words “three years”, the words “four years” shall be substituted.

Substitution of  
new section for  
section 15.

12. For section 15 of the principal Act, the following section shall be substituted, namely:—

Functions of  
Council.

“15. (1) The Institute shall function under the overall control, guidance and supervision of the Council and the duty of carrying out the provisions of this Act shall be vested in the Council.

(2) In particular, and without prejudice to the generality of the foregoing powers, the duties of the Council shall include —

- (a) to approve academic courses and their contents;
- (b) the prescribing of fees for the examination of candidates for enrolment;
- (c) the prescribing of qualifications for entry in the Register;
- (d) the recognition of foreign qualifications and training for the purposes of enrolment;
- (e) the prescribing of guidelines for granting or refusal of certificates of practice under this Act;
- (f) the levy of fees from members, examinees and other persons;
- (g) the regulation and maintenance of the status and standard of professional qualifications of members of the Institute;
- (h) the carrying out, by granting financial assistance to persons other than members of the Council or in any other manner, of research in accountancy;
- (i) to enable functioning of the Director (Discipline), the Board of Discipline, the Disciplinary Committee and the Appellate Authority constituted under the provisions of this Act;
- (j) to enable functioning of the Quality Review Board;
- (k) consideration of the recommendations of the Quality Review Board made under clause (a) of section 29B, action taken thereon with a report to the Central Government within a period of three months, and their inclusion in the annual report; and
- (l) to ensure the functioning of the Institute in accordance with the provisions of this Act and in performance of other statutory duties as may be entrusted to the Institute from time to time."

13. After section 15 of the principal Act, the following sections shall be inserted, namely:—

"15A. The functions of the Institute shall include—

- (a) the examination of candidates for enrolment;
- (b) the regulation of training of students;
- (c) the maintenance and publication of a Register of persons qualified to practice as cost accountants;
- (d) collection of fees from members, examinees and other persons;
- (e) subject to the orders of the appropriate authorities under this Act, the removal of names from the Register and the restoration to the Register of names which have been removed;
- (f) the maintenance of a library and publication of books and periodicals relating to accountancy and allied subjects;
- (g) the conduct of elections to the Council of the Institute; and
- (h) the granting or refusal of certificates of practice as per guidelines issued by the Council.

15B. (1) Subject to the provisions of this Act, any University established by law or any body affiliated to the Institute, may impart education on the subjects covered by the academic courses of the Institute.

Insertion of  
new sections  
15A and 15B.

Functions of  
Institute.

Imparting  
education by  
Universities  
and other  
bodies.

(2) The Universities or bodies referred to in sub-section (1) shall, while awarding degree, diploma or certificate or bestowing any designation, ensure that the award or designation do not resemble or is not identical to one awarded by the Institute.

(3) Nothing contained in this section shall enable a University or a body to adopt a name or nomenclature which is in any way similar to that of the Institute."

Substitution of new section for section 16.

Officers and employees, salary, allowances, etc.

14. For section 16 of the principal Act, the following section shall be substituted, namely:—

"16. (1) For the efficient performance of its duties, the Council shall —

(a) appoint a Secretary of the Council to perform such duties as may be prescribed;

(b) appoint a Director (Discipline) to perform such functions as assigned to him under this Act and the rules and regulations framed thereunder;

(c) designate an officer of the Council or the Institute to carry out the administrative functions of the Institute as its chief executive.

(2) The Council may also —

(a) appoint such other officers and employees to the Council and the Institute as it considers necessary;

(b) require and take from the Secretary or from any other officer or employee of the Council and the Institute such security for the due performance of his duties, as the Council considers necessary;

(c) prescribe the salaries, fees, allowances of the officers and employees of the Council and the Institute and their terms and conditions of service;

(d) with the previous sanction of the Central Government, fix the allowances of the President, Vice-President and other members of the Council and members of its Committees.

(3) The Secretary of the Council shall be entitled to participate in the meetings of the Council but shall not be entitled to vote thereat."

Amendment of section 17.

15. In section 17 of the principal Act,—

(a) in sub-section (1), for clause (ii), the following clause shall be substituted, namely:—

"(ii) a Finance Committee; and";

(b) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) Each of the Standing Committees shall consist of the President and the Vice-President *ex officio*, and minimum of three and maximum of five members to be elected by the Council from amongst its members.";

(c) sub-sections (4) and (5) shall be omitted;

(d) in sub-section (6), for the words "two-thirds of total membership of the Committee", the words "one-third of total membership of the Committee" shall be substituted.

Amendment of section 18.

16. In section 18 of the principal Act, —

(i) for sub-sections (3), (4) and (5), the following sub-sections shall be substituted, namely:—

"(3) The Council shall keep proper accounts of the fund distinguishing capital from revenue in the manner prescribed.

(4) The Council shall prepare in the manner prescribed and approve, prior to the start of the financial year, an annual financial statement (the budget) indicating all its anticipated revenues as well as all proposed expenditures for the forthcoming year.

(5) The annual accounts of the Council shall be prepared in such manner as may be prescribed and be subject to audit by a chartered accountant in practice to be appointed annually by the Council:

Provided that no member of the Council or a person who has been a member of the Council during the last four years or a person who is in partnership with such member shall be eligible for appointment as an auditor under this sub-section:

Provided further that, in the event it is brought to the notice of the Council that the accounts of the Council do not represent a true and fair view of its finances, then, the Council may itself cause a special audit to be conducted:

Provided also that if such information, that the accounts of the Council do not represent a true and fair view of its finances, is sent to the Council by the Central Government, then, the Council may, wherever appropriate cause a special audit or take such other action as it considers necessary and shall furnish an action taken report on it to the Central Government."

(ii) after sub-section (5), the following sub-sections shall be inserted, namely:—

"(5A) As soon as may be practicable at the end of each year, the Council shall circulate the audited accounts to its members at least fifteen days in advance and consider and approve these accounts in a special meeting convened for the purpose.

(5B) The Council shall cause to be published in the Gazette of India not later than the 30th day of September of the year next following, a copy of the audited accounts and the Report of the Council for that year duly approved by the Council and copies of the said accounts and Report shall be forwarded to the Central Government and to all the members of the Institute."

17. In section 19 of the principal Act,—

Amendment  
of section 19.

(i) in sub-section (3), the words "on payment of such amount as may be prescribed" shall be inserted at the end;

(ii) for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) Every member of the Institute shall, on his name being entered in the Register, pay such annual membership fee as may be determined, by notification, by the Council, which shall not exceed rupees five thousand:

Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees five thousand which shall not in any case exceed rupees ten thousand."

18. In section 20 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

Amendment  
of section 20.

"(3) If the name of any member has been removed from the Register under clause (c) of sub-section (1), on receipt of an application, his name may be entered again in the Register on payment of the arrears of annual fee and entrance fee along with such additional fee, as may be determined, by notification, by the Council which shall not exceed rupees two thousand:



Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees two thousand which shall not in any case exceed rupees four thousand."

Substitution of  
new section  
for section 21.

19. For section 21 of the principal Act, the following section shall be substituted, namely:—

Disciplinary  
Directorate.

"21. (1) The Council shall, by notification, establish a Disciplinary Directorate headed by an officer of the Institute designated as Director (Discipline) and such other employees for making investigations in respect of any information or complaint received by it.

(2) On receipt of any information or complaint along with the prescribed fee, the Director (Discipline) shall arrive at a *prima facie* opinion on the occurrence of the alleged misconduct.

(3) Where the Director (Discipline) is of the opinion that a member is guilty of any professional or other misconduct mentioned in the First Schedule, he shall place the matter before the Board of Discipline and where the Director (Discipline) is of the opinion that a member is guilty of any professional or other misconduct mentioned in the Second Schedule or in both the Schedules, he shall place the matter before the Disciplinary Committee.

(4) In order to make investigations under the provisions of this Act, the Disciplinary Directorate shall follow such procedure as may be specified.

(5) Where a complainant withdraws the complaint, the Director (Discipline) shall place such withdrawal before the Board of Discipline or as the case may be, the Disciplinary Committee, and the said Board of Committee may, if it is of the view that the circumstances so warrant, permit the withdrawal at any stage."

Insertion of  
new sections  
21A, 21B, 21C  
and 21D.

20. After section 21 of the principal Act, the following sections shall be inserted, namely:—

Board of  
Discipline.

'21A. (1) The Council shall constitute a Board of Discipline consisting of—

(a) a person with experience in law and having knowledge of disciplinary matters and the profession, to be its presiding officer;

(b) two members one of whom shall be a member of the Council elected by the Council and the other member shall be the person designated under clause (c) of sub-section (1) of section 16;

(c) the Director (Discipline) shall function as the Secretary of the Board.

(2) The Board of Discipline shall follow summary disposal procedure in dealing with all the cases before it.

(3) Where the Board of Discipline is of the opinion that a member is guilty of a professional or other misconduct mentioned in the First Schedule, it shall afford to the member an opportunity of being heard before making any order against him and may thereafter take any one or more of the following actions, namely:—

(a) reprimand the member;

(b) remove the name of the member from the Register up to a period of three months;

(c) impose such fine as it may think fit which may extend to rupees one lakh.

(4) The Director (Discipline) shall submit before the Board of Discipline all information and complaints where he is of the opinion that there is no *prima facie* case



and the Board of Discipline may, if it agrees with the opinion of the Director (Discipline), close the matter or in case of disagreement, may advise the Director (Discipline) to further investigate the matter.

21B. (1) The Council shall constitute a Disciplinary Committee consisting of the President or the Vice-President of the Council as the Presiding Officer and two members to be elected from amongst the members of the Council and two members to be nominated by the Central Government from amongst the persons of eminence having experience in the field of law, economics, business, finance or accountancy:

Disciplinary Committee.

Provided that the Council may constitute more Disciplinary Committees as and when it considers necessary.

(2) The Disciplinary Committee while considering the cases placed before it, shall follow such procedure as may be specified.

(3) Where the Disciplinary Committee is of the opinion that a member is guilty of a professional or other misconduct mentioned in the Second Schedule or both the First Schedule and the Second Schedule, it shall afford to the member an opportunity of being heard before making any order against him and may thereafter take any one or more of the following actions, namely:—

(a) reprimand the member;

(b) remove the name of the member from the Register permanently or for such period, as it thinks fit;

(c) impose such fine as it may think fit, which may extend to rupees five lakhs.

(4) The allowances payable to the members nominated by the Central Government shall be such as may be specified.

21C. For the purposes of an inquiry under the provisions of this Act, the Authority, the Disciplinary Committee, Board of Discipline and the Director (Discipline) shall have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, in respect of the following matters, namely:—

Authority, Disciplinary Committee, Board of Discipline and Director (Discipline) to have powers of civil court.

(a) summoning and enforcing the attendance of any person and examining him on oath;

(b) the discovery and production of any document; and

(c) receiving evidence on affidavit.

*Explanation.*—For the purposes of sections 21, 21A, 21B, 21C and 22, "member of the Institute" includes a person who was a member of the Institute on the date of the alleged misconduct although he has ceased to be a member of the Institute at the time of the inquiry.

21D. All complaints pending before the Council or any inquiry initiated by the Disciplinary Committee or any reference or appeal made to a High Court prior to the commencement of the Cost and Works Accountants (Amendment) Act, 2006 shall continue to be governed by the provisions of this Act, as if this Act had not been amended by the Cost and Works Accountants (Amendment) Act, 2006.

Transitional provisions.

21. For section 22 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 22.

22. For the purposes of this Act, the expression "professional or other misconduct" shall be deemed to include any act or omission provided in any of the Schedules but nothing in this section shall be construed to limit or abridge in any way

Professional or other misconduct defined.

the power conferred or duty cast on the Director (Discipline) under sub-section (1) of section 21 to inquire into the conduct of any member of the Institute under any other circumstances.'

Insertion of  
new sections  
22A, 22B,  
22C, 22D and  
22E.

Constitution  
of Appellate  
Authority.

22. After section 22 of the principal Act, the following sections shall be inserted, namely:—

'22A. The Appellate Authority constituted under sub-section (1) of section 22A of the Chartered Accountants Act, 1949, shall be deemed to be the Appellate Authority 38 of 1949. for the purposes of this Act subject to the modification that for clause (b) of said sub-section (1), the following clause had been substituted, namely:—

"(b) the Central Government shall, by notification appoint two part-time members from amongst the persons who have been members of the Council of the Institute of Cost and Works Accountants of India for at least one full term and who is not a sitting member of the Council;"

Term of office  
of members of  
Authority.

22B. A person appointed as a member shall hold office for a term of three years from the date on which he enters upon his office or until he attains the age of sixty-two years, whichever is earlier.

Procedure,  
etc., of  
Authority.

22C. The provisions of section 22C, section 22D and section 22F of the Chartered Accountants Act, 1949 shall apply to the Authority in relation to allowances and terms and conditions of service of its Chairperson and members and in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Chartered Accountants Act, 1949. 38 of 1949.

Officers and  
other staff of  
Authority.

22D. (1) The Council shall make available to the Authority such officers and other staff members as may be necessary for the efficient performance of the functions of the Authority.

(2) The salaries and allowances and conditions of service of the officers and other staff members of the Authority shall be such as may be prescribed.

Appeal to  
Authority.

22E. (1) Any member of the Institute aggrieved by any order of the Board of Discipline or the Disciplinary Committee imposing on him any of the penalties referred to in sub-section (3) of section 21A and sub-section (3) of section 21B, may within ninety days from the date on which the order is communicated to him, prefer an appeal to the Authority:

Provided that the Director (Discipline) may also appeal against the decision of the Board of Discipline or the Disciplinary Committee to the Authority if so authorised by the Council, within ninety days:

Provided further that the Authority may entertain any such appeal after the expiry of the said period of ninety days, if it is satisfied that there was sufficient cause for not filing the appeal in time.

(2) The Authority may, after calling for the records of any case, revise any order made by the Board of Discipline or the Disciplinary Committee under sub-section (3) of section 21A and sub-section (3) of section 21B and may—

(a) confirm, modify or set aside the order;

(b) impose any penalty or set aside, reduce, or enhance the penalty imposed by the order;

(c) remit the case to the Board of Discipline or Disciplinary Committee for such further enquiry as the Authority considers proper in the circumstances of the case; or

(d) pass such other order as the Authority thinks fit:

Provided that the Authority shall give an opportunity of being heard to the parties concerned before passing any order.¹

23. In section 25 of the principal Act, sub-section (3) shall be omitted.

Amendment  
of section 25.

24. In section 27 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

Amendment  
of section 27.

“(2) Any person who contravenes the provisions of sub-section (1) shall, without prejudice to any other proceedings which may be taken against him, be punishable on first conviction with a fine not less than five thousand rupees but which may extend to one lakh rupees, and in the event of a second or subsequent conviction with imprisonment for a term which may extend to one year or with a fine not less than ten thousand rupees but which may extend to two lakh rupees or with both.”.

25. After Chapter VII of the principal Act, the following Chapter shall be inserted, namely:—

Insertion of  
new Chapter  
VIIA.

#### “CHAPTER VIIA QUALITY REVIEW BOARD

29A. (1) The Central Government shall, by notification, constitute a Quality Review Board consisting of a Chairperson and four other members.

Establishment  
of Quality  
Review Board.

(2) The Chairperson and members of the Board shall be appointed from amongst the persons of eminence having experience in the field of law, economics, business, finance or accountancy.

(3) Two members of the Board shall be nominated by the Council and other two members shall be nominated by the Central Government.

29B. The Board shall perform the following functions, namely:—

Functions of  
Board.

(a) to make recommendations to the Council with regard to the quality of services provided by the members of the Institute;

(b) to review the quality of services provided by the members of the Institute including cost audit services; and

(c) to guide the members of the Institute to improve the quality of services and adherence to the various statutory and other regulatory requirements.

29C. The Board shall meet at such time and place and follow in its meetings such procedure as may be specified.

Procedure of  
Board.

29D. (1) The terms and conditions of service of the Chairperson and the members of the Board, and their allowances shall be such as may be specified.

Terms and  
conditions of  
service of  
Chairperson  
and members  
of Board and its  
expenditure.

(2) The expenditure of the Board shall be borne by the Council.”.

26. Section 33 of the principal Act shall be omitted.

Omission of  
section 33.

27. For section 36 of the principal Act, the following section shall be substituted, namely:—

Substitution of  
new section  
for section 36.

“36. No suit, prosecution or other legal proceeding shall lie against the Central Government or the Council or the Authority or the Disciplinary Committee or the Tribunal or the Board or the Board of Discipline or the Disciplinary Directorate or any officer of that Government, Council, Authority, Disciplinary Committee, Tribunal, Board,

Protection of  
action taken  
in good faith.

Board of Discipline or the Disciplinary Directorate, for anything which is in good faith done or intended to be done under this Act or any rule, regulation, notification, direction or order made thereunder."

Insertion of  
new section  
36A.

28. After section 36 of the principal Act, the following section shall be inserted, namely:—

Members, etc.,  
to be public  
servants.

"36A. The Chairperson, Presiding Officer, members and other officers and employees of the Authority, Disciplinary Committee, Tribunal, Board, Board of Discipline or the Disciplinary Directorate shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code."

45 of 1860.

Insertion of  
new section  
38A.

29. After section 38 of the principal Act, the following section shall be inserted, namely:—

Power of  
Central  
Government  
to make rules.

"38A. (1) The Central Government may, by notification, make rules to carry out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:—

(a) the manner of election and nomination in respect of members to the Council under sub-section (2) of section 9;

(b) the terms and conditions of service of the Presiding Officer and Members of the Tribunal, place of meetings and allowances to be paid to them under sub-section (3) of section 10B;

(c) the procedure of investigation under sub-section (4) of section 21;

(d) the procedure while considering the cases by the Disciplinary Committee under sub-section (2) and fixation of allowances of the nominated members under sub-section (4) of section 21B;

(e) the procedure to be followed by the Board in its meetings under section 29C; and

(f) the terms and conditions of service of the Chairperson and members of the Board under sub-section (1) of section 29D."

Amendment  
of section 39.

30. In section 39 of the principal Act,—

(i) in sub-section (1), the words "and a copy of such regulations shall be sent to each member of the Institute" shall be omitted;

(ii) in sub-section (2),—

(a) in clause (h), the words "the Council and" shall be omitted;

(b) clause (i) shall be omitted;

(iii) sub-section (5) shall be omitted.

Insertion of  
new section 40.

31. After section 39 of the principal Act, the following section shall be inserted, namely:—

Rules,  
regulations and  
notifications to  
be laid before  
Parliament.

"40. Every rule and every regulation made and every notification issued under this Act shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, regulation or notification, or both Houses agree that the rule, regulation or notification should not be made or issued, the rule, regulation or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such



modification or annulment shall be without prejudice to the validity of anything previously done under that rule, regulation or notification."

32. For the First Schedule and the Second Schedule to the principal Act, the following Schedules shall be substituted, namely:—

Substitution of new Schedule for First Schedule and Second Schedule.

**'THE FIRST SCHEDULE**

[ See sections 21 (3), 21A(3) and 22]

**PART I**

*Professional misconduct in relation to cost accountants in practice*

A cost accountant in practice shall be deemed to be guilty of professional misconduct, if he—

(1) allows any person to practice in his name as a cost accountant unless such person is also a cost accountant in practice and is in partnership with or employed by him;

(2) pays or allows or agrees to pay or allow, directly or indirectly, any share, commission or brokerage in the fees or profits of his professional business, to any person other than a member of the Institute or a partner or a retired partner or the legal representative of a deceased partner, or a member of any other professional body or with such other persons having such qualifications as may be prescribed, for the purpose of rendering such professional services from time to time in or outside India.

*Explanation.*—In this item, "partner" includes a person residing outside India with whom a cost accountant in practice has entered into partnership which is not in contravention of item (4) of this Part;

(3) accepts or agrees to accept any part of the profits of the professional work of a person who is not a member of the Institute:

Provided that nothing herein contained shall be construed as prohibiting a member from entering into profit sharing or other similar arrangements, including receiving any share, commission or brokerage in the fees, with a member of such professional body or other person having qualifications, as is referred to in item (2) of this Part;

(4) enters into partnership, in or outside India, with any person other than a cost accountant in practice or such other person who is a member of any other professional body having such qualifications as may be prescribed, including a resident who but for his residence abroad would be entitled to be registered as a member under clause (iv) of sub-section (1) of section 4 or whose qualifications are recognised by the Central Government or the Council for the purpose of permitting such partnerships;

(5) secures, either through the services of a person who is not an employee of such cost accountant or who is not his partner or by means which are not open to a cost accountant, any professional business:

Provided that nothing herein contained shall be construed as prohibiting any arrangement permitted in terms of items (2), (3) and (4) of this Part;

(6) solicits clients or professional work, either directly or indirectly, by circular, advertisement, personal communication or interview or by any other means:

Provided that nothing herein contained shall be construed as preventing or prohibiting—

(i) any cost accountant from applying or requesting for or inviting or securing professional work from another cost accountant in practice; or

(ii) a member from responding to tenders or enquiries issued by various users of professional services or organisations from time to time and securing professional work as a consequence;

(7) advertises his professional attainments or services, or uses any designation or expressions other than cost accountant on professional documents, visiting cards, letter heads or sign boards, unless it be a degree of a University established by law in India or recognised by the Central Government or a title indicating membership of the Institute of Cost Accountants of India or of any other institution that has been recognised by the Central Government or may be recognised by the Council:

Provided that a member in practice may advertise through a write up, setting out the services provided by him or his firm and particulars of his firm subject to such guidelines as may be issued by the Council;

(8) accepts a position as cost accountant previously held by another cost accountant in practice without first communicating with him in writing;

(9) charges or offers to charge, accepts or offers to accept in respect of any professional employment, fees which are based on a percentage of profits or which are contingent upon the findings or results of such employment, except as permitted under any regulation made under this Act;

(10) engages in any business or occupation other than the profession of cost accountant unless permitted by the Council so to engage:

Provided that nothing contained herein shall disentitle a cost accountant from being a director of a company (not being a managing director or a wholetime director) unless he or any of his partners is interested in such company as accountant;

(11) allows a person not being a member of the Institute in practice, or a member not being his partner to sign on his behalf or on behalf of his firm, any cost or pricing statements or any other statements relating thereto.

## PART II

### *Professional misconduct in relation to members of the Institute in service*

A member of the Institute (other than a member in practice) shall be deemed to be guilty of professional misconduct, if he being an employee of any company, firm or person—

(1) pays or allows or agrees to pay, directly or indirectly, to any person any share in the emoluments of the employment undertaken by him;

(2) accepts or agrees to accept any part of fees, profit or gains from a lawyer, a cost accountant or broker engaged by such company, firm or person or agent or customer of such company, firm or person by way of commission or gratification.

## PART III

### *Professional misconduct in relation to members of the Institute generally*

A member of the Institute, whether in practice or not, shall be deemed to be guilty of professional misconduct, if he—

(1) not being a fellow of the Institute acts as a fellow of the Institute;

(2) does not supply the information called for, or does not comply with the requirements asked for by the Institute, Council or any of its Committees, Director (Discipline), Board of Discipline, Disciplinary Committee, Quality Review Board or the Appellate Authority;



- (3) while inviting professional work from another cost accountant or while responding to tenders or enquiries or while advertising through a write up, or anything as provided for in items (6) and (7) of Part I of this Schedule, gives information knowing it to be false.

## PART IV

*Other misconduct in relation to members of the Institute generally.*

A member of the Institute, whether in practice or not, shall be deemed to be guilty of other misconduct, if—

(1) he is held guilty by any civil or criminal court for an offence which is punishable with imprisonment for a term not exceeding six months;

(2) in the opinion of the Council he brings disrepute to the profession or the Institute as a result of his action whether or not related to his professional work.

## THE SECOND SCHEDULE

[See sections 21 (3), 21B (3) and 22]

## PART I

*Professional misconduct in relation to cost accountants in practice*

A cost accountant in practice shall be deemed to be guilty of professional misconduct, if he —

(1) discloses information acquired in the course of his professional engagement to any person other than his client so engaging him, without the consent of his client, or otherwise than as required by any law for the time being in force;

(2) certifies or submits in his name, or in the name of his firm, a report of an examination of cost accounting and related statements unless the examination of such statements has been made by him or by a partner or an employee in his firm or by another cost accountant in practice;

(3) permits his name or the name of his firm to be used in connection with an estimate of cost or earnings contingent upon future transactions in a manner which may lead to the belief that he vouches for the accuracy of the forecast;

(4) expresses his opinion on cost or pricing statements of any business or enterprise in which he, his firm or a partner in his firm has a substantial interest;

(5) fails to disclose a material fact known to him in a cost or pricing statement, which is not disclosed in a cost or pricing statement but disclosure of which is necessary in making such statement where he is concerned with such statement in a professional capacity;

(6) fails to report a material mis-statement known to him to appear in a cost or pricing statement with which he is concerned in a professional capacity;

(7) does not exercise due diligence, or is grossly negligent in the conduct of his professional duties;

(8) fails to obtain sufficient information which is necessary for expression of an opinion or its exceptions are sufficiently material to negate the expression of an opinion ;

(9) fails to invite attention to any material departure from the generally accepted procedure of costing and pricing applicable to the circumstances;

(10) fails to keep moneys of his client other than fees or remuneration or money meant to be expended in a separate banking account or to use such moneys for purposes for which they are intended within a reasonable time.

## PART II

*Professional misconduct in relation to members of the Institute generally*

A member of the Institute, whether in practice or not, shall be deemed to be guilty of professional misconduct, if he —

(1) contravenes any of the provisions of this Act or the regulations made thereunder or any guidelines issued by the Council;

(2) being an employee of any company, firm or person, discloses confidential information acquired in the course of his employment, except as and when required by any law for the time being in force or except as permitted by the employer;

(3) includes in any information, statement, return or form to be submitted to the Institute, Council or any of its Committees, Director (Discipline), Board of Discipline, Disciplinary Committee, Quality Review Board or the Appellate Authority any particulars knowing them to be false;

(4) defalcates or embezzles moneys received in his professional capacity.

## PART III

*Other misconduct in relation to members of the Institute generally.*

A member of the Institute, whether in practice or not, shall be deemed to be guilty of other misconduct, if he is held guilty by any civil or criminal court for an offence which is punishable with imprisonment for a term exceeding six months.

Sd/-

**T. K. VISWANATHAN,**  
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

**H. D. VYAS,**  
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



सत्यमेव जयते

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE & PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 4<sup>th</sup> December, 2006.

No. RPB/32-2006/Act-09-06/E :- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA

Ministry of Law and Justice

(LEGISLATIVE DEPARTMENT)

New Delhi, 23<sup>rd</sup> March, 2006, Chaitra 2, 1928 (Saka)

The following Act of Parliament has received the assent of the President on the 22<sup>nd</sup> March, 2006, is hereby published for general information :-

### THE CHARTERED ACCOUNTANTS (AMENDMENT) ACT, 2006 AN ACT

(Act No. 9 of 2006)

(22<sup>nd</sup> March, 2006)

further to amend the Chartered Accountants Act, 1949.

BE it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Chartered Accountants (Amendment) Act, 2006.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the commencement of that provision.

Short title and  
commencement.

Amendment  
of section 2.

2. In the Chartered Accountants Act, 1949 (hereinafter referred to as the principal Act), 38 of 1949, in section 2,—

(I) in sub-section (I), —

(i) after clause (a), the following clauses shall be inserted, namely:—

‘(aa) “Authority” means the Appellate Authority constituted under section 22A;

(aaa) “Board” means the Quality Review Board constituted under section 28A;’;

(ii) after clause (e), the following clause shall be inserted, namely:—

‘(ea) “notification” means a notification published in the Official Gazette;’;

(iii) after clause (h), the following clauses shall be inserted, namely:—

‘(ha) “specified” means specified by rules made by the Central Government under this Act;

(hb) “Tribunal” means a Tribunal established under sub-section (I) of section 10B;

(II) in sub-section (2), in the *Explanation*, for the words “training of articled clerks”, the words “training of articled assistants” shall be substituted.

3. In section 4 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) Every person belonging to any of the classes mentioned in clauses (ii), (iii), (iv), (v) and (vi) of sub-section (I) shall have his name entered in the Register on application being made and granted in the prescribed manner and on payment of such fees, as may be determined, by notification, by the Council, which shall not exceed rupees three thousand:

Provided that the Council may, with the prior approval of the Central Government, determine the fee exceeding rupees three thousand, which shall not in any case exceed rupees six thousand.”

4. In section 5 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) A member, being an associate who has been in continuous practice in India for at least five years, whether before or after the commencement of this Act, or whether partly before and partly after the commencement of this Act, and a member who has been an associate for a continuous period of not less than five years and who possesses such qualifications as the Council may prescribe with a view to ensuring that he has experience equivalent to the experience normally acquired as a result of continuous practice for a period of five years as a chartered accountant shall, on payment of such fees, as may be determined, by notification, by the Council, which shall not exceed rupees five thousand and on application made and granted in the prescribed manner, be entered in the Register as a fellow of the Institute and shall be entitled to use the letters F. C. A. after his name to indicate that he is a fellow of the Institute of Chartered Accountants:

Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees five thousand, which shall not in any case exceed rupees ten thousand.”

5. In section 6 of the principal Act,—

(i) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) Every such member shall pay such annual fee for his certificate as may be determined, by notification, by the Council, which shall not exceed rupees three thousand, and such fee shall be payable on or before the 1st day of April in each year:

Amendment  
of section 4.

Amendment  
of section 5.

Amendment  
of section 6.

Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees three thousand, which shall not in any case exceed rupees six thousand.”;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) The certificate of practice obtained under sub-section (1) may be cancelled by the Council under such circumstances as may be prescribed.”.

6. In section 9 of the principal Act,—

Amendment  
of section 9.

(i) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The Council shall be composed of the following persons, namely:—

(a) not more than thirty-two persons elected by the members of the Institute from amongst the fellows of the Institute chosen in such manner and from such regional constituencies as may be specified:

Provided that a fellow of the Institute, who has been found guilty of any professional or other misconduct and whose name is removed from the Register or has been awarded penalty of fine, shall not be eligible to contest the election,—

(i) in case of misconduct falling under the First Schedule of this Act, for a period of three years;

(ii) in case of misconduct falling under the Second Schedule of this Act, for a period of six years,

from the completion of the period of removal of name from the Register or payment of fine, as the case may be;

(b) not more than eight persons to be nominated in the specified manner, by the Central Government.”;

(ii) after sub-section (2), the following sub-sections shall be inserted, namely:—

“(3) No person holding a post under the Central Government or a State Government shall be eligible for election to the Council under clause (a) of sub-section (2).

(4) No person who has been auditor of the Institute shall be eligible for election to the Council under clause (a) of sub-section (2), for a period of three years after he ceases to be an auditor.”.

7. For section 10 of the principal Act, the following section shall be substituted, namely:—

Substitution of  
new section  
for section 10.

“10. A member of the Council, elected or nominated under sub-section (2) of section 9, shall be eligible for re-election or, as the case may be, re-nomination:

Re-election or  
re-nomination  
to Council.

Provided that no member shall hold the office for more than three consecutive terms:

Provided further that a member of the Council, who is or has been elected as President under sub-section (1) of section 12, shall not be eligible for election or nomination as a member of the Council.”.

8. After section 10 of the principal Act, the following sections shall be inserted, namely:—

Insertion of  
new sections  
10A and 10B.

“10A. In case of any dispute regarding any election under clause (a) of sub-section (2) of section 9, the aggrieved person may make an application within thirty days from the date of declaration of the result of election to the Secretary of the Institute, who shall forward the same to the Central Government.

Settlement of  
dispute regard-  
ing election.



Establishment  
of Tribunal.

10B. (1) On receipt of any application under section 10A, the Central Government shall, by notification, establish a Tribunal consisting of a Presiding Officer and two other Members to decide such dispute and the decision of such Tribunal shall be final.

(2) A person shall not be qualified for appointment,—

(a) as a Presiding Officer of the Tribunal unless he has been a member of the Indian Legal Service and has held a post in Grade I of the service for at least three years;

(b) as a Member unless he has been a member of the Council for at least one full term and who is not a sitting member of the Council or who has not been a candidate in the election under dispute; or

(c) as a Member unless he holds the post of a Joint Secretary to the Government of India or any other post under the Central Government carrying a scale of pay which is not less than that of a Joint Secretary to the Government of India.

(3) The terms and conditions of service of the Presiding Officer and Members of the Tribunal, their place of meetings and allowances shall be such as may be specified.

(4) The expenses of the Tribunal shall be borne by the Council.”

Amendment  
of section 12.

9. In section 12 of the principal Act,—

(i) in sub-section (3), after the words “he shall be eligible for re-election”, the words, brackets and figure “under sub-section (1)” shall be inserted;

(ii) in sub-section (4), —

(a) for the word “President” occurring at both the places, the words “President and the Vice-President” shall be substituted;

(b) for the words “charge of his duties”, the words “charge of their duties” shall be substituted.

Amendment  
of section 13.

10. In section 13 of the principal Act,—

(i) in sub-section (2), after the words “meetings of the Council”, the words “or he has been found guilty of any professional or other misconduct and awarded penalty of fine,” shall be inserted;

(ii) in the proviso to sub-section (3), for the words “six months”, the words “one year” shall be substituted.

Substitution  
of new  
section for  
section 15.

11. For section 15 of the principal Act, the following section shall be substituted, namely:—

Functions of  
Council.

“15. (1) The Institute shall function under the overall control, guidance and supervision of the Council and the duty of carrying out the provisions of this Act shall be vested in the Council.

(2) In particular, and without prejudice to the generality of the foregoing powers, the duties of the Council shall include —

(a) to approve academic courses and their contents;

(b) the examination of candidates for enrolment and the prescribing of fees therefor;



(c) the regulation of the engagement and training of articled and audit assistants;

(d) the prescribing of qualifications for entry in the Register;

(e) the recognition of foreign qualifications and training for the purposes of enrolment;

(f) the granting or refusal of certificates of practice under this Act;

(g) the maintenance and publication of a Register of persons qualified to practice as chartered accountants;

(h) the levy and collection of fees from members, examinees and other persons;

(i) subject to the orders of the appropriate authorities under the Act, the removal of names from the Register and the restoration to the Register of names which have been removed;

(j) the regulation and maintenance of the status and standard of professional qualifications of members of the Institute;

(k) the carrying out, by granting financial assistance to persons other than members of the Council or in any other manner, of research in accountancy;

(l) the maintenance of a library and publication of books and periodicals relating to accountancy;

(m) to enable functioning of the Director (Discipline), the Board of Discipline, the Disciplinary Committee and the Appellate Authority constituted under the provisions of this Act;

(n) to enable functioning of the Quality Review Board;

(o) consideration of the recommendations of the Quality Review Board made under clause (a) of section 28B and the details of action taken thereon in its annual report; and

(p) to ensure the functioning of the Institute in accordance with the provisions of this Act and in performance of other statutory duties as may be entrusted to the Institute from time to time.”.

12. After section 15 of the principal Act, the following section shall be inserted, namely:—

“15A. (1) Subject to the provisions of this Act, any University established by law or any body affiliated to the Institute, may impart education on the subjects covered by the academic courses of the Institute.

(2) The Universities or bodies referred to in sub-section (1) shall, while awarding degree, diploma or certificate or bestowing any designation, ensure that the award or designation do not resemble or is not identical to one awarded by the Institute.

(3) Nothing contained in this section shall enable a University or a body to adopt a name or nomenclature which is in any way similar to that of the Institute.”.

13. For section 16 of the principal Act, the following section shall be substituted, namely:—

“16. (1) For the efficient performance of its duties, the Council shall—

(a) appoint a Secretary to perform such duties as may be prescribed;

(b) appoint a Director (Discipline) to perform such functions as are assigned to him under this Act and the rules and regulations framed thereunder.

Insertion of new section 15A.  
Imparting education by Universities and other bodies.

Substitution of new section for section 16.

Officers and employees, salary, allowances, etc.

(2) The Council may also—

- (a) appoint such other officers and employees as it considers necessary;
- (b) require and take from the Secretary or from any other officer or employee such security for the due performance of his duties, as the Council considers necessary;
- (c) prescribe the salaries, fees, allowances of the officers and employees and their terms and conditions of service;
- (d) with the previous sanction of the Central Government, fix the allowances of the President, Vice-President and other members of the Council and members of its Committees.

(3) The Secretary of the Council shall be entitled to participate in the meetings of the Council but shall not be entitled to vote thereat.”

Amendment  
of section 17.

14. In section 17 of the principal Act,—

(a) in sub-section (1), for clause (iii), the following clause shall be substituted, namely:—

“(iii) a Finance Committee.”;

(b) for sub-sections (2) and (3), the following sub-sections shall be substituted, namely:—

“(2) The Council may also form such other committees from amongst its members as it considers necessary for the purpose of carrying out the provisions of this Act, and any Committee so formed may, with the sanction of the Council, co-opt such other members of the Institute not exceeding one-third of the members of the committee as it thinks fit, and any member so co-opted shall be entitled to exercise all the rights of a member of the committee.

(3) Each of the Standing Committees shall consist of the President and the Vice-President *ex officio*, and minimum of three and maximum of five members to be elected by the Council from amongst its members.”.

Amendment  
of section 18.

15. In section 18 of the principal Act,—

(i) for sub-sections (3), (4) and (5), the following sub-sections shall be substituted, namely:—

“(3) The Council shall keep proper accounts of the fund distinguishing capital from revenue in the manner prescribed.

(4) The Council shall prepare in the manner prescribed and approve, prior to the start of the financial year, an annual financial statement (the budget) indicating all its anticipated revenues as well as all proposed expenditures for the forthcoming year.

(5) The annual accounts of the Council shall be prepared in such manner as may be prescribed and be subject to audit by a chartered accountant in practice to be appointed annually by the Council:

Provided that no member of the Council or a person who has been a member of the Council during the last four years or a person who is in partnership with such member shall be eligible for appointment as an auditor under this sub-section:

Provided further that, in the event it is brought to the notice of the Council that the accounts of the Council do not represent a true and fair view of its finances, then, the Council may itself cause a special audit to be conducted:

Provided also that, if such information, that the accounts of the Council do not represent a true and fair view of its finances, is sent to the Council by the Central Government, then, the Council may, wherever appropriate cause a special audit or take such other action as it considers necessary and shall furnish an action taken report on it to the Central Government.”;

(ii) after sub-section (5), the following sub-sections shall be inserted, namely:—

“(5A) As soon as may be practicable at the end of each year, the Council shall circulate the audited accounts to its members at least fifteen days in advance and consider and approve these accounts in a special meeting convened for the purpose.

(5B) The Council shall cause to be published in the Gazette of India not later than the 30th day of September of the year next following, a copy of the audited accounts and the Report of the Council for that year duly approved by the Council and copies of the said accounts and Report shall be forwarded to the Central Government and to all the members of the Institute.”.

16. In section 19 of the principal Act,—

Amendment  
of section 19.

(i) in sub-section (3), the words “on payment of such amount as may be prescribed” shall be inserted at the end;

(ii) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) Every member of the Institute shall, on his name being entered in the Register, pay such annual membership fee as may be determined, by notification, by the Council, which shall not exceed rupees five thousand:

Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees five thousand, which shall not in any case exceed rupees ten thousand.”.

17. In section 20 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

Amendment  
of section 20.

“(3) If the name of any member has been removed from the Register under clause (c) of sub-section (1), on receipt of an application, his name may be entered again in the Register on payment of the arrears of annual fee and entrance fee along with such additional fee, as may be determined, by notification, by the Council which shall not exceed rupees two thousand:

Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees two thousand, which shall not in any case exceed rupees four thousand.”.

18. For section 21 of the principal Act, the following section shall be substituted, namely:—

Substitution  
of new  
section for  
section 21.  
Disciplinary  
Directorate.

“21. (1) The Council shall, by notification, establish a Disciplinary Directorate headed by an officer of the Institute designated as Director (Discipline) and such other employees for making investigations in respect of any information or complaint received by it.

(2) On receipt of any information or complaint along with the prescribed fee, the Director (Discipline) shall arrive at a *prima facie* opinion on the occurrence of the alleged misconduct.

(3) Where the Director (Discipline) is of the opinion that a member is guilty of any professional or other misconduct mentioned in the First Schedule, he shall place the matter before the Board of Discipline and where the Director (Discipline) is of the opinion that a member is guilty of any professional or other misconduct mentioned in the Second Schedule or in both the Schedules, he shall place the matter before the Disciplinary Committee.

(4) In order to make investigations under the provisions of this Act, the Disciplinary Directorate shall follow such procedure as may be specified.

(5) Where a complainant withdraws the complaint, the Director (Discipline) shall place such withdrawal before the Board of Discipline or, as the case may be, the Disciplinary Committee, and the said Board or Committee may, if it is of the view that the circumstances so warrant, permit the withdrawal at any stage."

19. After section 21 of the principal Act, the following sections shall be inserted, namely:—

21A. (1) The Council shall constitute a Board of Discipline consisting of—

(a) a person with experience in law and having knowledge of disciplinary matters and the profession, to be its presiding officer;

(b) two members one of whom shall be a member of the Council elected by the Council and the other member shall be nominated by the Central Government from amongst the persons of eminence having experience in the field of law, economics, business, finance or accountancy;

(c) the Director (Discipline) shall function as the Secretary of the Board.

(2) The Board of Discipline shall follow summary disposal procedure in dealing with all cases before it.

(3) Where the Board of Discipline is of the opinion that a member is guilty of a professional or other misconduct mentioned in the First Schedule, it shall afford to the member an opportunity of being heard before making any order against him and may thereafter take any one or more of the following actions, namely:—

(a) reprimand the member;

(b) remove the name of the member from the Register up to a period of three months;

(c) impose such fine as it may think fit, which may extend to rupees one lakh.

(4) The Director (Discipline) shall submit before the Board of Discipline all information and complaints where he is of the opinion that there is no *prima facie* case and the Board of Discipline may, if it agrees with the opinion of the Director (Discipline), close the matter or in case of disagreement, may advise the Director (Discipline) to further investigate the matter.

21B. (1) The Council shall constitute a Disciplinary Committee consisting of the President or the Vice-President of the Council as the Presiding Officer and two members to be elected from amongst the members of the Council and two members to be nominated by the Central Government from amongst the persons of eminence having experience in the field of law, economics, business, finance or accountancy:

Provided that the Council may constitute more Disciplinary Committees as and when it considers necessary.

Insertion of  
new sections  
21A, 21B,  
21C and 21D.  
Board of  
Discipline.

Disciplinary  
Committee.

(2) The Disciplinary Committee, while considering the cases placed before it shall follow such procedure as may be specified.

(3) Where the Disciplinary Committee is of the opinion that a member is guilty of a professional or other misconduct mentioned in the Second Schedule or both the First Schedule and the Second Schedule, it shall afford to the member an opportunity of being heard before making any order against him and may thereafter take any one or more of the following actions, namely:—

(a) reprimand the member;

(b) remove the name of the member from the Register permanently or for such period, as it thinks fit;

(c) impose such fine as it may think fit, which may extend to rupees five lakhs.

(4) The allowances payable to the members nominated by the Central Government shall be such as may be specified.

21C. For the purposes of an inquiry under the provisions of this Act, the Authority, the Disciplinary Committee, Board of Discipline and the Director (Discipline) shall have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, in respect of the following matters, namely:—

(a) summoning and enforcing the attendance of any person and examining him on oath;

(b) the discovery and production of any document; and

(c) receiving evidence on affidavit.

Authority,  
Disciplinary  
Committee,  
Board of  
Discipline and  
Director  
(Discipline) to  
have powers  
of civil court.

*Explanation.*—For the purposes of sections 21, 21A, 21B, 21C and 22, "member of the Institute" includes a person who was a member of the Institute on the date of the alleged misconduct although he has ceased to be a member of the Institute at the time of the inquiry.

21D. All complaints pending before the Council or any inquiry initiated by the Disciplinary Committee or any reference or appeal made to a High Court prior to the commencement of the Chartered Accountants (Amendment) Act, 2006, shall continue to be governed by the provisions of this Act, as if this Act had not been amended by the Chartered Accountants (Amendment) Act, 2006.

Transitional  
provisions.

20. For section 22 of the principal Act, the following section shall be substituted, namely:—

"22. For the purposes of this Act, the expression "professional or other misconduct" shall be deemed to include any act or omission provided in any of the Schedules, but nothing in this section shall be construed to limit or abridge in any way the power conferred or duty cast on the Director (Discipline) under sub-section (1) of section 21 to inquire into the conduct of any member of the Institute under any other circumstances."

Substitution of  
new section  
for section 22.  
Professional  
or other  
misconduct  
defined

21. For Section 22A of the principal Act, the following sections shall be substituted, namely:—

"22A. (1) The Central Government shall, by notification, constitute an Appellate Authority consisting of—

Substitution of  
new sections for  
section 22A.  
Constitution  
of Appellate  
Authority.

(a) a person who is or has been a judge of a High Court, to be its Chairperson;

(b) two members to be appointed from amongst the persons who have been members of the Council for at least one full term and who is not a sitting member of the Council;



(c) two members to be nominated by the Central Government from amongst persons having knowledge and practical experience in the field of law, economics, business, finance or accountancy.

(2) The Chairperson and other members shall be part-time members.

Term of office of Chairperson and members of Authority.

22B. (1) A person appointed as the Chairperson shall hold office for a term of three years from the date on which he enters upon his office or until he attains the age of sixty-five years, whichever is earlier.

(2) A person appointed as a member shall hold office for a term of three years from the date on which he enters upon his office or until he attains the age of sixty-two years, whichever is earlier.

Allowances and conditions of service of Chairperson and members of Authority.

22C. The allowances payable to, and other terms and conditions of service of, the Chairperson and members and the manner of meeting expenditure of the Authority by the Council and such other authorities shall be such as may be specified.

Procedure to be regulated by Authority.

22D. (1) The office of the Authority shall be at Delhi.

(2) The Authority shall regulate its own procedure.

(3) All orders and decisions of the Authority shall be authenticated by an officer duly authorised by the Chairperson in this behalf.

Officers and other staff of Authority.

22E. (1) The Council shall make available to the Authority such officers and other staff members as may be necessary for the efficient performance of the functions of the Authority.

(2) The salaries and allowances and conditions of service of the officers and other staff members of the Authority shall be such as may be prescribed.

Resignation and removal of Chairperson and members.

22F. (1) The Chairperson or a member may, by notice in writing under his hand addressed to the Central Government, resign his office:

Provided that the Chairperson or a member shall, unless he is permitted by the Central Government to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor enters upon his office or until the expiry of term of office, whichever is earlier.

(2) The Chairperson or a member shall not be removed from his office except by an order of the Central Government on the ground of proved misbehaviour or incapacity after an inquiry made by such person as the Central Government may appoint for this purpose in which the Chairperson or a member concerned has been informed of the charges against him and given a reasonable opportunity of being heard in respect of such charges.

Appeal to Authority.

22G. (1) Any member of the Institute aggrieved by any order of the Board of Discipline or the Disciplinary Committee imposing on him any of the penalties referred to in sub-section (3) of section 21A and sub-section (3) of section 21B, may within ninety days from the date on which the order is communicated to him, prefer an appeal to the Authority:

Provided that the Director (Discipline) may also appeal against the decision of the Board of Discipline or the Disciplinary Committee to the Authority, if so authorised by the Council, within ninety days:

Provided further that the Authority may entertain any such appeal after the expiry of the said period of ninety days, if it is satisfied that there was sufficient cause for not filing the appeal in time.



(2) The Authority may, after calling for the records of any case, revise any order made by the Board of Discipline or the Disciplinary Committee under sub-section (3) of section 21A and sub-section (3) of section 21B and may—

- (a) confirm, modify or set aside the order;
- (b) impose any penalty or set aside, reduce, or enhance the penalty imposed by the order;
- (c) remit the case to the Board of Discipline or Disciplinary Committee for such further enquiry as the Authority considers proper in the circumstances of the case; or
- (d) pass such other order as the Authority thinks fit:

Provided that the Authority shall give an opportunity of being heard to the parties concerned before passing any order.”

22. In section 24A of the principal Act, sub-section (3) shall be omitted.

Amendment of section 24A.

23. In section 26 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

Amendment of section 26.

“(2) Any person who contravenes the provisions of sub-section (1) shall, without prejudice to any other proceedings, which may be taken against him, be punishable on first conviction with a fine not less than five thousand rupees but which may extend to one lakh rupees, and in the event of a second or subsequent conviction with imprisonment for a term which may extend to one year or with fine not less than ten thousand rupees but which may extend to two lakh rupees or with both.”

24. After Chapter VII of the principal Act, the following Chapter shall be inserted, namely:—

Insertion of new Chapter VIIA.

#### “CHAPTER VIIA QUALITY REVIEW BOARD

28A. (1) The Central Government shall, by notification, constitute a Quality Review Board consisting of a Chairperson and ten other members.

Establishment of Quality Review Board.

(2) The Chairperson and members of the Board shall be appointed from amongst the persons of eminence having experience in the field of law, economics, business, finance or accountancy.

(3) Five members of the Board shall be nominated by the Council and other five members shall be nominated by the Central Government.

28B. The Board shall perform the following functions, namely:—

Functions of Board.

(a) to make recommendations to the Council with regard to the quality of services provided by the members of the Institute;

(b) to review the quality of services provided by the members of the Institute including audit services; and

(c) to guide the members of the Institute to improve the quality of services and adherence to the various statutory and other regulatory requirements.

28C. The Board shall meet at such time and place and follow in its meetings such procedure as may be specified.

Procedure of Board.

28D. (1) The terms and conditions of service of the Chairperson and the members of the Board, and their allowances shall be such as may be specified.

Terms and conditions of services of Chairperson and members of Board and its expenditure.

(2) The expenditure of the Board shall be borne by the Council.”

Insertion of  
new section  
29A.

Power of  
Central  
Government  
to make rules.

25. After section 29 of the principal Act, the following section shall be inserted, namely:—

“29A. (1) The Central Government may, by notification, make rules to carry out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:—

(a) the manner of election and nomination in respect of members to the Council under sub-section (2) of section 9;

(b) the terms and conditions of service of the Presiding Officer and Members of the Tribunal, place of meetings and allowances to be paid to them under sub-section (3) of section 10B;

(c) the procedure of investigation under sub-section (4) of section 21;

(d) the procedure while considering the cases by the Disciplinary Committee under sub-section (2), and the fixation of allowances of the nominated members under sub-section (4) of section 21B;

(e) the allowances and terms and conditions of service of the Chairperson and members of the Authority and the manner of meeting expenditure by the Council under section 22C;

(f) the procedure to be followed by the Board in its meetings under section 28C; and

(g) the terms and conditions of service of the Chairperson and members of the Board under sub-section (1) of section 28D.”

Amendment  
of section 30.

26. In section 30 of the principal Act,—

(a) in sub-section (1), the words “ and a copy of such regulations shall be sent to each member of the Institute” shall be omitted.

(b) in sub-section (2),—

(i) in clause (g), the words “the Council and” shall be omitted;

(ii) in clause (j), for the words “clerks” occurring at both the places, the word “assistants” shall be substituted;

(iii) in clause (r), the word “ and” shall be inserted at the end;

(iv) clause (s), shall be omitted.

Substitution  
of new  
section for  
section 30B.

27. For section 30B of the principal Act, the following section shall be substituted, namely:—

Rules,  
regulations  
and  
notifications  
to be laid  
before  
Parliament.

“30B. Every rule and every regulation made and every notification issued under this Act shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, regulation or notification, or both Houses agree that the rule, regulation or notification should not be made or issued, the rule, regulation or notification, shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule, regulation or notification.”

Insertion of  
new sections  
30C, 30D and  
30E.

28. After section 30B of the principal Act, the following sections shall be inserted, namely:—

Power of  
Central  
Government  
to issue  
directions.

“30C. (1) In the event of non-compliance by the Council of any provisions of this Act, the Central Government may give to the Council such general or special directions as it considers necessary to ensure compliance and the Council shall, in the discharge of its functions under this Act, comply with such directions.

(2) If, in the opinion of the Central Government, the Council has persistently made default in giving effect to the directions issued under sub-section (1), it may, after giving an opportunity of being heard to the Council, by notification, dissolve the Council, whereafter a new Council shall be constituted in accordance with the provisions of this Act with effect from such date as may be decided by the Central Government:

Provided that the Central Government shall ensure constitution of a new Council in accordance with the provisions of this Act within a period of one year from the date of its dissolution.

(3) Where the Central Government has issued a notification under sub-section (2) dissolving the Council, it shall, pending the constitution of a new Council in accordance with the provisions of this Act, nominate any person or body of persons not exceeding five members to manage the affairs and discharge all or any of the functions of the Council under this Act.

30D. No suit, prosecution or other legal proceeding shall lie against the Central Government or the Council or the Authority or the Disciplinary Committee or the Tribunal or the Board or the Board of Discipline or the Disciplinary Directorate or any officer of that Government, Council, Authority, Disciplinary Committee, Tribunal, Board, Board of Discipline or the Disciplinary Directorate, for any thing which is in good faith done or intended to be done under this Act or any rule, regulation, notification, direction or order made thereunder.

Protection of action taken in good faith.

30E. The Chairperson, Presiding Officer, members and other officers and employees of the Authority, Disciplinary Committee, Tribunal, Board, Board of Discipline or the Disciplinary Directorate shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code."

Members, etc., to be public servants.

45 of 1860.

29. For the First Schedule and the Second Schedule to the principal Act, the following Schedules shall be substituted, namely:—

Substitution of new Schedules for First Schedule and Second Schedule.

# 'THE FIRST SCHEDULE [See sections 21 (3), 21A(3) and 22]

## PART I

### *Professional misconduct in relation to chartered accountants in practice*

A chartered accountant in practice shall be deemed to be guilty of professional misconduct, if he —

(1) allows any person to practice in his name as a chartered accountant unless such person is also a chartered accountant in practice and is in partnership with or employed by him;

(2) pays or allows or agrees to pay or allow, directly or indirectly, any share, commission or brokerage in the fees or profits of his professional business, to any person other than a member of the Institute or a partner or a retired partner or the legal representative of a deceased partner, or a member of any other professional body or with such other persons having such qualifications as may be prescribed, for the purpose of rendering such professional services from time to time in or outside India.

*Explanation.* — In this item, "partner" includes a person residing outside India with whom a chartered accountant in practice has entered into partnership which is not in contravention of item (4) of this Part;

(3) accepts or agrees to accept any part of the profits of the professional work of a person who is not a member of the Institute:

Provided that nothing herein contained shall be construed as prohibiting a member from entering into profit sharing or other similar arrangements, including receiving any share commission or brokerage in the fees, with a member of such professional body or other person having qualifications, as is referred to in item (2) of this Part;

(4) enters into partnership, in or outside India, with any person other than a chartered accountant in practice or such other person who is a member of any other professional body having such qualifications as may be prescribed, including a resident who but for his residence abroad would be entitled to be registered as a member under clause (v) of sub-section (1) of section 4 or whose qualifications are recognised by the Central Government or the Council for the purpose of permitting such partnerships;

(5) secures, either through the services of a person who is not an employee of such chartered accountant or who is not his partner or by means which are not open to a chartered accountant, any professional business:

Provided that nothing herein contained shall be construed as prohibiting any arrangement permitted in terms of items (2), (3) and (4) of this Part;

(6) solicits clients or professional work either directly or indirectly by circular, advertisement, personal communication or interview or by any other means:

Provided that nothing herein contained shall be construed as preventing or prohibiting—

(i) any chartered accountant from applying or requesting for or inviting or securing professional work from another chartered accountant in practice; or

(ii) a member from responding to tenders or enquiries issued by various users of professional services or organisations from time to time and securing professional work as a consequence;

(7) advertises his professional attainments or services, or uses any designation or expressions other than chartered accountant on professional documents, visiting cards, letter heads or sign boards, unless it be a degree of a University established by law in India or recognised by the Central Government or a title indicating membership of the Institute of Chartered Accountants of India or of any other institution that has been recognised by the Central Government or may be recognised by the Council:

Provided that a member in practice may advertise through a write up, setting out the services provided by him or his firm and particulars of his firm subject to such guidelines as may be issued by the Council;

(8) accepts a position as auditor previously held by another chartered accountant or a certified auditor who has been issued certificate under the Restricted Certificate Rules, 1932 without first communicating with him in writing;

(9) accepts an appointment as auditor of a company without first ascertaining from it whether the requirements of section 225 of the Companies Act, 1956 in respect of such appointment have been duly complied with; 1 of 1956.

(10) charges or offers to charge, accepts or offers to accept in respect of any professional employment, fees which are based on a percentage of profits or which are contingent upon the findings, or results of such employment, except as permitted under any regulation made under this Act;



(11) engages in any business or occupation other than the profession of chartered accountant unless permitted by the Council so to engage:

Provided that nothing contained herein shall disentitle a chartered accountant from being a director of a company (not being a managing director or a wholetime director) unless he or any of his partners is interested in such company as an auditor;

(12) allows a person not being a member of the Institute in practice, or a member not being his partner to sign on his behalf or on behalf of his firm, any balance-sheet, profit and loss account, report or financial statements.

#### PART II

##### *Professional misconduct in relation to members of the Institute in service*

A member of the Institute (other than a member in practice) shall be deemed to be guilty of professional misconduct, if he being an employee of any company, firm or person—

(1) pays or allows or agrees to pay directly or indirectly to any person any share in the emoluments of the employment undertaken by him;

(2) accepts or agrees to accept any part of fees, profits or gains from a lawyer, a chartered accountant or broker engaged by such company, firm or person or agent or customer of such company, firm or person by way of commission or gratification.

#### PART III

##### *Professional misconduct in relation to members of the Institute generally*

A member of the Institute, whether in practice or not, shall be deemed to be guilty of professional misconduct, if he—

(1) not being a fellow of the Institute, acts as a fellow of the Institute;

(2) does not supply the information called for, or does not comply with the requirements asked for, by the Institute, Council or any of its Committees, Director (Discipline), Board of Discipline, Disciplinary Committee, Quality Review Board or the Appellate Authority;

(3) while inviting professional work from another chartered accountant or while responding to tenders or enquiries or while advertising through a write up or anything as provided for in items (6) and (7) of Part I of this Schedule, gives information knowing it to be false.

#### PART IV

##### *Other misconduct in relation to members of the Institute generally*

A member of the Institute, whether in practice or not, shall be deemed to be guilty of other misconduct, if he—

(1) is held guilty by any civil or criminal court for an offence which is punishable with imprisonment for a term not exceeding six months;

(2) in the opinion of the Council, brings disrepute to the profession or the Institute as a result of his action whether or not related to his professional work.

#### THE SECOND SCHEDULE

[ See sections 21 (3), 21B (3) and 22 ]

#### PART I

##### *Professional misconduct in relation to chartered accountants in practice*

A chartered accountant in practice shall be deemed to be guilty of professional misconduct, if he—

(1) discloses information acquired in the course of his professional engagement to any person other than his client so engaging him, without the consent of his client or otherwise than as required by any law for the time being in force;

(2) certifies or submits in his name, or in the name of his firm, a report of an examination of financial statements unless the examination of such statements and the related records has been made by him or by a partner or an employee in his firm or by another chartered accountant in practice;

(3) permits his name or the name of his firm to be used in connection with an estimate of earnings contingent upon future transactions in a manner which may lead to the belief that he vouches for the accuracy of the forecast;

(4) expresses his opinion on financial statements of any business or enterprise in which he, his firm, or a partner in his firm has a substantial interest;

(5) fails to disclose a material fact known to him which is not disclosed in a financial statement, but disclosure of which is necessary in making such financial statement where he is concerned with that financial statement in a professional capacity;

(6) fails to report a material misstatement known to him to appear in a financial statement with which he is concerned in a professional capacity;

(7) does not exercise due diligence, or is grossly negligent in the conduct of his professional duties;

(8) fails to obtain sufficient information which is necessary for expression of an opinion or its exceptions are sufficiently material to negate the expression of an opinion;

(9) fails to invite attention to any material departure from the generally accepted procedure of audit applicable to the circumstances;

(10) fails to keep moneys of his client other than fees or remuneration or money meant to be expended in a separate banking account or to use such moneys for purposes for which they are intended within a reasonable time.

#### PART II

##### *Professional misconduct in relation to members of the Institute generally*

A member of the Institute, whether in practice or not, shall be deemed to be guilty of professional misconduct, if he—

(1) contravenes any of the provisions of this Act or the regulations made thereunder or any guidelines issued by the Council;

(2) being an employee of any company, firm or person, discloses confidential information acquired in the course of his employment except as and when required by any law for the time being in force or except as permitted by the employer;

(3) includes in any information, statement, return or form to be submitted to the Institute, Council or any of its Committees, Director (Discipline), Board of Discipline, Disciplinary Committee, Quality Review Board or the Appellate Authority any particulars knowing them to be false;

(4) defalcates or embezzles moneys received in his professional capacity.

#### PART III

##### *Other misconduct in relation to members of the Institute generally*

A member of the Institute, whether in practice or not, shall be deemed to be guilty of other misconduct, if he is held guilty by any civil or criminal court for an offence which is punishable with imprisonment for a term exceeding six months.<sup>2</sup>



The above Bill has been passed by the Houses of Parliament.

*Dated the*

*Speaker.*

I assent to this Bill.

*Dated the*

*President.*

Sd/-

**T. K. VISWANATHAN,**  
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

**H. D. VYAS,**  
Secretary to Government.

**GOVERNMENT CENTRAL PRESS, GANDHINAGAR.**



सत्यमेव जयते

# The Gujarat Government Gazette EXTRAORDINARY

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## PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE & PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 4<sup>th</sup> December, 2006.

No. RPB/33-2006/Act-10-06/E :- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA

Ministry of Law and Justice

(LEGISLATIVE DEPARTMENT)

New Delhi, the 23<sup>rd</sup> March, 2006, Chaitra 2, 1928 (Saka)

The following Act of Parliament has received the assent of the President on the 22<sup>nd</sup> March, 2006, is hereby published for general information :-

### THE KHADI AND VILLAGE INDUSTRIES COMMISSION (AMENDMENT) ACT, 2006 AN ACT

(Act No.10 of 2006)

(22<sup>nd</sup> March, 2006)

*further to amend the Khadi and Village Industries Commission Act, 1956.*

BE it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Khadi and Village Industries Commission (Amendment) Act, 2006. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, specify in this behalf.

61 of 1956.

2. In section 2 of the Khadi and Village Industries Commission Act, 1956 (hereinafter referred to as the principal Act),— Amendment of section 2.

(i) in clause (ff), for the words “ten thousand”, the words “twenty thousand” shall be substituted;

(ii) in clause (h), in sub-clause (i),—

(A) for the words "fifteen thousand rupees", the words "one lakh rupees" shall be substituted;

(B) after the proviso, the following proviso shall be inserted, namely:—

'Provided further that in the case of any industry located in a hilly area, the provisions of this sub-clause shall have effect as if for the words "one lakh rupees", the words "one lakh and fifty thousand rupees" had been substituted.'

Amendment  
of section 4.

3. In section 4 of the principal Act,—

(a) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) Save as otherwise provided under this Act and the rules made thereunder, the exercise of all powers and discharge of all functions under this Act, including general superintendence, direction and management of day-to-day affairs of the Commission, shall vest in the Commission.";

(b) in sub-section (2),—

(i) in clause (a), for the words "having specialised knowledge and experience of khadi and village industries"; the words "having specialised knowledge and not less than ten years of experience of khadi or village industries" shall be substituted;

(ii) for clause (b), the following clause shall be substituted, namely:—

(b) four non-official members of whom each member shall be from the following disciplines, namely:—

(i) one member having expert knowledge and experience in Science and Technology;

(ii) one member having expert knowledge and experience in Marketing;

(iii) one member having expert knowledge and experience in Rural Development; and

(iv) one member having expert knowledge and experience in Technical Education and Training;

(iii) after clause (b), the following clause shall be inserted, namely:—

"(ba) the Chairman of the State Bank of India constituted under sub-section (1) of section 3 of the State Bank of India Act, 1955 or an officer not below the rank of the Deputy Managing Director as may be nominated by the Chairman of the State Bank of India—*ex-officio*;"

(iv) for clauses (c) and (d), the following clauses shall be substituted, namely:—

"(c) a Chief Executive Officer, *ex-officio*; and

(d) a Financial Adviser, who shall also be the Chief Accounts Officer of the Commission, *ex-officio*;"

(v) after clause (d), the proviso shall be omitted.

Amendment  
of section 5.

4. In section 5 of the principal Act,—

(a) for sub-section (1), the following sub-sections shall be substituted, namely:—

"(1) Subject to the provisions contained in sub-section (1A) of section 4, the Chief Executive Officer, appointed under clause (c) of sub-section (2) of section 4, shall exercise such powers and discharge such functions in respect of general superintendence over the affairs of the Commission and its day-to-day management, as may be prescribed.

(1A) Without prejudice to the powers and functions referred to in sub-section (1), the Chief Executive Officer shall exercise such powers and discharge such functions under the general superintendence, direction and management of the Commission."

(b) in sub-section (2), for the words "shall be responsible", the words "shall, in addition to exercise of the powers and discharge of the functions referred to in sub-section (1), be responsible" shall be substituted.

5. In section 5A of the principal Act, for the words, brackets, letter and figures "appointed under clause (c) of sub-section (2) of section 4 shall be in charge of all financial matters of the Commission including its budget, accounts and audit", the words, brackets, letter and figures "appointed under clause (d) of sub-section (2) of section 4 shall be in charge of such financial matters of the Commission including its budget, accounts and audit, as may be prescribed" shall be substituted. Amendment of section 5A.

6. Section 10 of the principal Act, shall be numbered as sub-section (1) thereof and,— Amendment of section 10.

(a) in sub-section (1) as so numbered, for the words "Khadi and Village Industries Board", the words "National Khadi and Village Industries Board" shall be substituted;

(b) after sub-section (1) as so numbered, the following sub-sections shall be inserted, namely:—

"(2) The Board shall, subject to the provisions of sub-section (3), meet at such times and places and observe such rules of procedure in regard to the transaction of business at its meetings including the quorum at meetings as may be prescribed.

(3) The Board shall meet at least twice in a year."

7. In section 12 of the principal Act, in sub-section (3), for the words "votes of the members present", the words and brackets "votes of the members (including *ex-officio* members) present" shall be substituted. Amendment of section 12.

8. After section 12 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 12A.

"12A. (1) The Commission shall constitute for each of the six geographical zones, referred to in clause (a) of sub-section (2) of section 4, a Zonal Committee, which shall consist of the following, namely:— Zonal Committee.

(a) the non-official member representing the zone, referred to in clause (a) of sub-section (2) of section 4, who shall be the Chairman of the Zonal Committee constituted for respective zones;

(b) one representative of each of the State Khadi and Village Industries Boards of the States or, as the case may be, the Government of each State in the zone, to be notified by the Central Government in consultation with the State Government concerned—member;

(c) the Zonal Deputy Chief Executive Officer of the Commission, who shall be the convener of the Zonal Committee—member;

(d) the State Directors in charge of the Commission's Directorates for the States in the zone—member;

(e) a Zonal or Regional manager of one of the lead banks operating in the zone—member; and

(f) one representative of an institution of repute, working for at least ten years in the khadi or village industries sector and having a good record of performance, from each State in the zone, to be notified by the Central Government—member.

(2) The Zonal Committee shall meet at such times and places and shall, subject to the provisions of sub-section (3), observe such rules of procedure in regard to the transaction of business at its meetings (including the quorum at the meetings) as may be provided by regulations made by the Commission under this Act:

Provided that the Committee shall meet at least once in every three months.

(3) The Chairman of the Zonal Committee or, in his absence, any member chosen by the members present from among themselves, shall preside at a meeting of the Committee.

(4) The Zonal Committee shall generally function as a forum for consultation and, accordingly, *inter alia*,—

(a) act as a conduit for the dissemination of information relating to the programmes and schemes of the Commission for the development of khadi and village industries in the zone;

(b) monitor, from time to time, the implementation of the programmes and schemes referred to in clause (a);

(c) provide feedback to the Commission on the problems and difficulties envisaged and suggestions made by banks, voluntary agencies, artisans and others engaged in the operation of programmes and schemes referred to in clause (a)."

Amendment  
of section 13.

9. In section 13 of the principal Act, in sub-section (1), for the words "for a term of five years", the words "at the pleasure of the Central Government which shall not exceed continuous period of five years" shall be substituted;

Amendment of  
section 15.

10. In section 15 of the principal Act,—

(a) in sub-section (1), for the words "plan, promote, organise", the words "plan, promote, facilitate, organise" shall be substituted;

(b) in sub-section (2),—

(i) in clause (a), for the words "plan and organise", the words "plan and organise, directly or through specified agencies" shall be substituted;

(ii) in clause (b),—

(A) for the words "build up", the words "build up, directly or through specified agencies," shall be substituted;

(B) for the words "supply them", the words "supply them or arrange supply of the raw materials and implements" shall be substituted;

(iii) in clause (g), for the words "provide financial assistance", the words "provide financial assistance, directly or through specified agencies," shall be substituted;

(iv) in clause (h), for the words "undertake experiments", the words "undertake, directly or through specified agencies, experiments," shall be substituted;

(c) after sub-section (2), the following *Explanation* shall be inserted at the end, namely:—

*Explanation.*—For the purposes of clauses (a), (b), (g) and (h) of sub-section (2), the expression "specified agencies" means the agencies which the Central Government may, by notification in the Official Gazette, specify in this behalf.



11. In section 19A of the principal Act, in sub-section (1), the following proviso shall be inserted, namely:—

Amendment of section 19A.

“Provided that the Chief Executive Officer and Financial Adviser shall be *ex-officio* members of the Standing Finance Committee in respect of each of the three separate funds referred to in sub-section (1) of section 18.”

12. In section 25 of the principal Act, after sub-section (2), the following sub-section shall be inserted at the end, namely:—

Amendment of section 25.

“(3) Any time after the issue of the notification under sub-section (1), the Central Government may re-establish the Commission in accordance with the provisions of section 4 and on and from the date of the re-establishment of the Commission, the properties and funds which had previously vested in the Central Government under clause (a) of sub-section (2) shall stand vested in the Commission so re-established.”

13. In section 26 of the principal Act, in sub-section (2), after clause (a), the following clauses shall be inserted, namely:—

Amendment of section 26.

“(aa) the powers to be exercised and functions to be discharged by the Chief Executive Officer under sub-section (1) of section 5;

(ab) the financial matters in respect of which the Financial Adviser shall be in charge under section 5A;

(ac) the transaction of business at the meetings of the Board under sub-section (2) of section 10;”

14. In section 27 of the principal Act, in sub-section (2),—

Amendment of section 27.

(i) after clause (b), the following clause shall be inserted, namely:—

“(ba) the transaction of business at the meetings of the Zonal Committee under sub-section (2) of section 12A;”;

(ii) in clause (c), the words “the Chief Executive Officer or” shall be omitted.

Sd/-

**T. K. VISWANATHAN,**  
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

**H. D. VYAS,**  
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.





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## PART - VI

Acts of Parliament and Ordinances Promulgated by the President  
LEGISLATIVE & PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 4<sup>th</sup> December, 2006.

No. RPB/41-2006/Act-18-06/E :- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA  
Ministry of Law and Justice  
(LEGISLATIVE DEPARTMENT)

New Delhi, the 29<sup>th</sup> March, 2006, Chaitra 8, 1928 (Saka)

The following Act of Parliament has received the assent of the President on the 28<sup>th</sup> March, 2006, is hereby published for general information :-

**THE NATIONAL COMMISSIONER FOR MINORITY EDUCATIONAL INSTITUTIONS  
(AMENDMENT) ACT, 2006**

~~ACT 10~~

AN ACT

(Act No.18 of 2006)

(28<sup>th</sup> March, 2006)

*to amend the National Commission for Minority Educational Institutions Act, 2004.*

Be it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the National Commission for Minority Educational Institutions (Amendment) Act, 2006.

Short title and  
commence-  
ment.

(2) It shall be deemed to have come into force on the 23rd day of January, 2006.

2. In section 2 of the National Commission for Minority Educational Institutions Act, 2004 (hereinafter referred to as the principal Act),—

Amendment  
of section 2.

(i) in clause (a), the word "Scheduled" shall be omitted;

(ii) after clause (a), the following clause shall be inserted, namely:—

'(aa) "appropriate Government" means,—

(i) in relation to an educational institution recognised for conducting its programmes of studies under any Act of Parliament, the Central Government; and

(ii) in relation to any other educational institution recognised for conducting its programmes of studies under any State Act, a State Government in whose jurisdiction such institution is established;";

(iii) after clause (c), the following clause shall be inserted, namely:—

'(ca) "Competent authority" means the authority appointed by the appropriate Government to grant no objection certificate for the establishment of any educational institution of their choice by the minorities;";

(iv) after clause (d), the following clause shall be inserted, namely:—

'(da) "educational rights of minorities" means the rights of minorities to establish and administer educational institutions of their choice;";

(v) clause (f) shall be omitted.

Substitution of  
new Chapter  
for Chapter  
III.

3. For Chapter III of the principal Act, the following Chapter shall be substituted, namely:—

### 'CHAPTER III

#### RIGHTS OF A MINORITY EDUCATIONAL INSTITUTION

Right to  
establish a  
Minority  
Educational  
Institution.

10. (1) Any person who desires to establish a Minority Educational Institution may apply to the Competent authority for the grant of no objection certificate for the said purpose.

(2) The Competent authority shall,—

(a) on perusal of documents, affidavits or other evidence, if any; and

(b) after giving an opportunity of being heard to the applicant,

decide every application filed under sub-section (1) as expeditiously as possible and grant or reject the application, as the case may be:

Provided that where an application is rejected, the Competent authority shall communicate the same to the applicant.

(3) Where within a period of ninety days from the receipt of the application under sub-section (1) for the grant of no objection certificate,—

(a) the Competent authority does not grant such certificate; or

(b) where an application has been rejected and the same has not been communicated to the person who has applied for the grant of such certificate,

it shall be deemed that the Competent authority has granted a no objection certificate to the applicant.

(4) The applicant shall, on the grant of a no objection certificate or where the Competent authority has deemed to have granted the no objection certificate, be entitled to commence and proceed with the establishment of a Minority Educational Institution in accordance with the rules and regulations, as the case may be, laid down by or under any law for the time being in force.

*Explanation.*— For the purposes of this section,—

(a) "applicant" means any person who makes an application under sub-section (1) for establishment of a Minority Educational Institution;

(b) "no objection certificate" means a certificate stating therein, that the Competent authority has no objection for the establishment of a Minority Educational Institution.

10A. (1) A Minority Educational Institution may seek affiliation to any University of its choice subject to such affiliation being permissible within the Act under which the said University is established.

Right of a Minority Educational Institution to seek affiliation.

(2) Any person who is authorised in this behalf by the Minority Educational Institution, may file an application for affiliation under sub-section (1) to a University in the manner prescribed by the Statute, Ordinance, rules or regulations, of the University:

Provided that such authorised person shall have right to know the status of such application after the expiry of sixty days from the date of filing of such application.

4. In section 11 of the principal Act, for clauses (b) and (c), the following clauses shall be substituted, namely:—

Amendment of section 11.

"(b) enquire, *suo motu*, or on a petition presented to it by any Minority Educational Institution, or any person on its behalf into complaints regarding deprivation or violation of rights of minorities to establish and administer educational institutions of their choice and any dispute relating to affiliation to a University and report its finding to the appropriate Government for its implementation;

(c) intervene in any proceeding involving any deprivation or violation of the educational rights of the minorities before a court with the leave of such court;

(d) review the safeguards provided by or under the Constitution, or any law for the time being in force, for the protection of educational rights of the minorities and recommend measures for their effective implementation;

(e) specify measures to promote and preserve the minority status and character of institutions of their choice established by minorities;

(f) decide all questions relating to the status of any institution as a Minority Educational Institution and declare its status as such;

(g) make recommendations to the appropriate Government for the effective, implementation of programmes and schemes relating to the Minority Educational Institutions; and

(h) do such other acts and things as may be necessary, incidental or conducive to the attainment of all or any of the objects of the Commission."

5. In section 12 of the principal Act,—

Amendment of section 12.

(a) in sub-section (1), the word "Scheduled" shall be omitted;

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) Every proceeding before the Commission shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purposes of section 196, of the Indian Penal Code and the Commission shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973."

45 of 1860.

2 of 1974.

6. After section 12 of the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections 12A to 12F. Appeal against orders of the Competent authority.

'12A. (1) Any person aggrieved by the order of refusal to grant no objection certificate under sub-section (2) of section 10 by the Competent authority for establishing a Minority Educational Institution, may prefer an appeal against such order to the Commission.

(2) An appeal under sub-section (1) shall be filed within thirty days from the date of the order referred to in sub-section (1) communicated to the applicant:

Provided that the Commission may entertain an appeal after the expiry of the said period of thirty days, if it is satisfied that there was sufficient cause for not filing it within that period.

(3) An appeal to the Commission shall be made in such form as may be prescribed and shall be accompanied by a copy of the order against which the appeal has been filed.

(4) The Commission, after hearing the parties, shall pass an order as soon as may be practicable, and give such directions as may be necessary or expedient to give effect to its orders or to prevent abuse of its process or to secure the ends of justice.

(5) An order made by the Commission under sub-section (4) shall be executable by the Commission as a decree of a civil court and the provisions of the Code of Civil Procedure, 1908, so far as may be, shall apply as they apply in respect of a decree of a civil court.

Power of Commission to decide on the minority status of an educational institution.

12B. (1) Without prejudice to the provisions contained in the National Minority Commission Act, 1992, where an authority established by the Central Government or any State Government, as the case may be, for grant of minority status to any educational institution rejects the application for the grant of such status, the aggrieved person may appeal against such order of the authority to the Commission.

(2) An appeal under sub-section (1) shall be preferred within thirty days from the date of the order communicated to the applicant:

Provided that the Commission may entertain an appeal after the expiry of the said period of thirty days, if it is satisfied that there was sufficient cause for not filing it within that period.

(3) An appeal to the Commission shall be made in such form as may be prescribed and shall be accompanied by a copy of the order against which the appeal has been filed.

(4) On receipt of the appeal under sub-section (3), the Commission may, after giving the parties to the appeal an opportunity of being heard and in consultation with the State Government, decide on the minority status of the educational institution and shall proceed to give such directions as it may deem fit and, all such directions shall be binding on the parties.

*Explanation.*—For the purposes of this section and section 12C, "authority" means any authority or officer or commission which is established under any law for the time being in force or under any order of the appropriate Government, for the purpose of granting a certificate of minority status to an educational institution.

Power to cancel.

12C. The Commission may, after giving a reasonable opportunity of being heard to a Minority Educational Institution to which minority status has been granted by an authority or Commission, as the case may be, cancel such status under the following circumstances, namely:—

(a) if the constitution, aims and objects of the educational institution, which has enabled it to obtain minority status has subsequently been amended in such a way that it no longer reflects the purpose or character of a Minority Educational Institution;

(b) if, on verification of the records during the inspection or investigation, it is found that the Minority Educational Institution has failed to admit students belonging to the minority community in the institution as per rules and prescribed percentage governing admissions during any academic year.



12D. (1) The Commission shall have the power to investigate into the complaints relating to deprivation of the educational rights of minorities.

Power of Commission to investigate matters relating to deprivation of educational rights of minorities.

(2) The Commission may, for the purpose of conducting any investigation pertaining to a complaint under this Act, utilise the services of any officer of the Central Government or any State Government with the concurrence of the Central Government or the State Government, as the case may be.

(3) For the purpose of investigation under sub-section (1), the officer whose services are utilised may, subject to the direction and control of the Commission,—

- (a) summon and enforce the attendance of any person and examine him;
- (b) require the discovery and production of any document; and
- (c) requisition any public record or copy thereof from any office.

(4) The officer whose services are utilised under sub-section (2) shall investigate into any matter entrusted to it by the Commission and submit a report thereon to it within such period as may be specified by the Commission in this behalf.

(5) The Commission shall satisfy itself about the correctness of the facts stated and the conclusion, if any, arrived at in the report submitted to it under sub-section (4) and for this purpose the Commission may make such further inquiry as it may think fit.

12E. (1) The Commission, while enquiring into the complaints of violation or deprivation of educational rights of minorities shall call for information or report from the Central Government or any State Government or any other authority or organisation subordinate thereto, within such time as may be specified by it:

Power of Commission to call for information, etc.

Provided that,—

(a) if the information or report is not received within the time stipulated by the Commission, it may proceed to inquire into the complaint;

(b) if, on receipt of information or report, the Commission is satisfied either that no further inquiry is required, or that the required action has been initiated or taken by the concerned Government or authority, it may not proceed with the complaint and inform the complainant accordingly.

(2) Where the inquiry establishes violation or deprivation of the educational rights of the minorities by a public servant, the Commission may recommend to the concerned Government or authority, the initiation of disciplinary proceedings or such other action against the concerned person or persons as may be deemed fit.

(3) The Commission shall send a copy of the inquiry report, together with its recommendations to the concerned Government or authority and the concerned Government or authority shall, within a period of one month, or such further time as the Commission may allow, forward its comments on the report, including the action taken, or proposed to be taken thereon, to the Commission.

(4) The Commission shall publish its inquiry report and the action taken or proposed to be taken by the concerned Government or authority on the recommendations of the Commission.

12F. No court (except the Supreme Court and a High Court exercising jurisdiction under articles 226 and 227 of the Constitution) shall entertain any suit, application or other proceedings in respect of any order made under this Chapter.

Bar of jurisdiction.

7. Section 18 of the principal Act shall be omitted.

Omission of section 18.

Amendment  
of section 24.

8. In section 24 of the principal Act, in sub-section (2), after clause (a), the following clause shall be inserted, namely:—

"(aa) the forms in which appeal under sub-section (3) of section 12A and sub-section (3) of section 12B shall be made;"

Omission of  
Schedule.

9. The Schedule to the principal Act shall be omitted.

Repeal of  
Ordinance 1  
of 2006 and  
saving.

10. (1) The National Commission for Minority Educational Institutions (Amendment) Ordinance, 2006, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Sd/-

**T. K. VISWANATHAN,**

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

**H. D. VYAS,**

Secretary to Government.

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सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

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### PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE &amp; PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 4<sup>th</sup> December, 2006.

No. RPB/42-2006/Act-19-06/E :- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA

Ministry of Law and Justice

(LEGISLATIVE DEPARTMENT)

New Delhi, the 3<sup>rd</sup> April, 2006, Chaitra 13, 1928 (Saka)

The following Act of Parliament has received the assent of the President on the 31<sup>st</sup> March, 2006 is hereby published for general information :-

**THE PETROLEUM AND NATURAL GAS REGULATORY BOARD ACT, 2006**

AN ACT

(Act No.19 of 2006)

(31<sup>st</sup> March, 2006)

*to provide for the establishment of Petroleum and Natural Gas Regulatory Board to regulate the refining, processing, storage, transportation, distribution, marketing and sale of petroleum, petroleum products and natural gas excluding production of crude oil and natural gas so as to protect the interests of consumers and entities engaged in specified activities relating to petroleum, petroleum products and natural gas and to ensure uninterrupted and adequate supply of petroleum, petroleum products and natural gas in all parts of the country and to promote competitive markets and for matters connected therewith or incidental thereto.*

Be it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows:—

#### CHAPTER I

#### PRELIMINARY

1. (1) This Act may be called the Petroleum and Natural Gas Regulatory Board Act, 2006.

(2) It extends to the whole of India.

Short title,  
extent,  
commencement  
and application.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

(4) It applies to refining, processing, storage, transportation, distribution, marketing and sale of petroleum, petroleum products and natural gas excluding production of crude oil and natural gas.

#### Definitions.

2. In this Act, unless the context otherwise requires,—

(a) “affiliate code of conduct” means the code of conduct governing entities engaged in storage, transmission, distribution, marketing and sale of natural gas under sub-section (1) of section 21;

(b) “Appellate Tribunal” means the Appellate Tribunal referred to in section 30;

(c) “appointed day” means the date on which the Board is established under sub-section (1) of section 3;

(d) “authorized entity” means an entity—

(A) registered by the Board under section 15—

(i) to market any notified petroleum, petroleum products or natural gas, or

(ii) to establish and operate liquefied natural gas terminals, or

(B) authorised by the Board under section 16—

(i) to lay, build, operate or expand a common carrier or contract carrier, or

(ii) to lay, build, operate or expand a city or local natural gas distribution network;

(e) “auto liquefied petroleum gas” means a mixture of certain light hydrocarbons derived from petroleum, which are gaseous at normal ambient temperature and atmospheric pressure but may be condensed to the liquid state at normal ambient temperature by the application of moderate pressure, and which conform to such specifications for use as fuel in vehicles, as the Central Government may, in consultation with the Bureau of Indian Standards, notify from time to time;

(f) “Board” means the Petroleum and Natural Gas Regulatory Board established under sub-section (1) of section 3;

(g) “Bureau of Indian Standards” means the Bureau of Indian Standards established under section 3 of the Bureau of Indian Standards Act, 1986;

63 of 1986,

(h) “Chairperson” means the Chairperson of the Board appointed under sub-section (1) of section 4;

(i) “city or local natural gas distribution network” means an inter-connected network of gas pipelines and the associated equipment used for transporting natural gas from a bulk supply high pressure transmission main to the medium pressure distribution grid and subsequently to the service pipes supplying natural gas to domestic, industrial or commercial premises and CNG stations situated in a specified geographical area.

*Explanation.*—For the purposes of this clause, the expressions “high pressure” and “medium pressure” shall mean such pressure as the Central Government may, by notification, specify to be high pressure or, as the case may be, medium pressure;

(j) "common carrier" means such pipelines for transportation of petroleum, petroleum products and natural gas by more than one entity as the Board may declare or authorise from time to time on a non-discriminatory open access basis under sub-section (3) of section 20, but does not include pipelines laid to supply—

(i) petroleum products or natural gas to a specific consumer; or

(ii) crude oil;

*Explanation.*—For the purposes of this clause, a contract carrier shall be treated as a common carrier, if—

(i) such contract carrier has surplus capacity over and above the firm contracts entered into; or

(ii) the firm contract period has expired.

(k) "CNG station" means filling station where one or more dispensing units are provided for sale of compressed natural gas;

(l) "compressed natural gas or CNG" means natural gas used as fuel for vehicles, typically compressed to the pressure ranging from 200 to 250 bars in the gaseous state;

(m) "contract carrier" means such pipelines for transportation of petroleum, petroleum products and natural gas by more than one entity pursuant to firm contracts for at least one year as may be declared or authorised by the Board from time to time under sub-section (3) of section 20;

(n) "dealer" means a person, association of persons, firm, company or co-operative society, by whatsoever name called or referred to, and appointed by an oil company to purchase, receive, store and sell motor spirit, high speed diesel, superior kerosene oil, auto liquefied petroleum gas or natural gas;

(o) "distributor" means a person, association of persons, firm, company or co-operative society, by whatsoever name called or referred to, and appointed by an oil company to purchase, receive, store and sell to consumers liquefied petroleum gas in cylinders;

(p) "entity" means a person, association of persons, firm, company or co-operative society, by whatsoever name called or referred to, other than a dealer or distributor, and engaged or intending to be engaged in refining, processing, storage, transportation, distribution, marketing, import and export of petroleum, petroleum products and natural gas including laying of pipelines for transportation of petroleum, petroleum products and natural gas, or laying, building, operating or expanding city or local natural gas distribution network or establishing and operating a liquefied natural gas terminal;

(q) "exchange of products" shall mean giving and receiving of a petroleum product in accordance with an agreement entered into by the concerned entities;

(r) "high speed diesel" means any hydrocarbon oil (excluding mineral colza oil and turpentine substitute), which conforms to such specifications for use as fuel in compression ignition engines, as the Central Government may, in consultation with the Bureau of Indian Standards, notify from time to time;

(s) "kerosene or superior kerosene oil" means a middle distillate mixture of hydrocarbons which conforms to such specifications, as the Central Government may, in consultation with the Bureau of Indian Standards, notify from time to time;

(t) "liquefied natural gas terminal" means the facilities and infrastructure required to—

(i) receive liquefied natural gas;

(ii) store liquefied natural gas;



(iii) enable regasification of liquefied natural gas; and

(iv) transport regasified liquefied natural gas till the outside boundaries of the facility;

(u) "liquefied petroleum gas" means a mixture of light hydrocarbons containing propane, isobutane, normal butane, butylenes, or such other substance which is gaseous at normal ambient temperature and atmospheric pressure but may be condensed to liquid state at normal ambient temperature by the application of pressure and conforms to such specifications, as the Central Government may, in consultation with the Bureau of Indian Standards, notify from time to time;

(v) "local distribution entity" means an entity authorised by the Board under section 20 to lay, build, operate or expand a city or local natural gas distribution network;

(w) "marketing service obligations" means obligations—

(i) to set up marketing infrastructure and retail outlets in remote areas in respect of notified petroleum and petroleum products;

(ii) to maintain minimum stock of notified petroleum and petroleum products;

(iii) of a local distribution entity to supply natural gas to consumers; and

(iv) such other obligations as may be specified by regulations;

(x) "maximum retail price" means the maximum price fixed by an entity at which the petroleum, petroleum products and natural gas may be sold to the retail consumers and includes all taxes, cess and levies, local or otherwise and freight or commission payable to the dealers;

(y) "member" means a member of the Board appointed under sub-section (1) of section 4 and includes the Member (Legal) and the Chairperson;

(z) "motor spirit" means any hydrocarbon oil (excluding crude mineral oil) used as fuel in spark ignition engines which conforms to such specifications, as the Central Government may, in consultation with the Bureau of Indian Standards, notify from time to time;

(za) "natural gas" means gas obtained from bore-holes and consisting primarily of hydrocarbons and includes—

(i) gas in liquid state, namely, liquefied natural gas and regasified liquefied natural gas,

(ii) compressed natural gas,

(iii) gas imported through transnational pipe lines, including CNG or liquefied natural gas,

(iv) gas recovered from gas hydrates as natural gas,

(v) methane obtained from coal seams, namely, coal bed methane,

but does not include helium occurring in association with such hydrocarbons;

(zb) "notification" means a notification published in the Official Gazette and the expression "notified" with its cognate meanings and grammatical variations, shall be construed accordingly;

(zc) "notified petroleum, petroleum products and natural gas" means such petroleum, petroleum products and natural gas as the Central Government may notify from time to time, after being satisfied that it is necessary or expedient so to do for maintaining or increasing their supplies or for securing their equitable distribution or ensuring adequate availability;

1 of 1956.

(zd) "oil company" means a company registered under the Companies Act, 1956 and includes an association of persons, society or firm, by whatsoever name called or referred to, for carrying out an activity relating to petroleum, petroleum products and natural gas;

(ze) "petroleum" means any liquid hydrocarbon or mixture of hydrocarbons, and any inflammable mixture (liquid, viscous or solid) containing any liquid hydrocarbon, including crude oil and liquefied petroleum gas, and the expression 'petroleum product' shall mean any product manufactured from petroleum;

(zf) "pipeline access code" means the code to establish a framework for third party access to pipelines under sub-clause (i) of clause (e) of section 11;

(zg) "prescribed" means prescribed by rules made by the Central Government under this Act;

(zh) "regulations" means regulations made by the Board under this Act;

(zi) "restrictive trade practice" means a trade practice which has, or may have, the effect of preventing, distorting or restricting competition in any manner and in particular,—

(i) which tends to obstruct the flow of capital or resources into the stream of production, or

(ii) which tends to bring about manipulation of prices, or conditions of delivery or to affect the flow of supplies in the market relating to petroleum, petroleum products or natural gas or services in such manner as to impose on the consumers unjustified costs or restrictions;

(zj) "retail outlet" means filling station where one or more dispensing pumps have been provided for sale of motor spirit, high speed diesel, auto-liquefied petroleum gas or natural gas and includes distributorship for liquefied petroleum gas or dealership for superior kerosene oil or CNG stations;

(zk) "retail service obligations" means obligations of dealers and distributors for maintaining supplies to consumers throughout the specified working hours and of specified quality, quantity and display of maximum retail price of notified petroleum, petroleum products and natural gas including CNG and such other obligations, as may be specified by regulations;

(zl) "rules" means rules made by the Central Government under this Act;

(zm) "Secretary" means the Secretary of the Board;

(zn) "transportation rate", in relation to common carrier or contract carrier or a city or local natural gas distribution network, means such rate for moving each unit of petroleum, petroleum products or natural gas as may be fixed by regulations.

## CHAPTER II

### PETROLEUM AND NATURAL GAS REGULATORY BOARD

3. (1) With effect from such date as the Central Government may, by notification, appoint, there shall be established, for the purposes of this Act, a Board to be called the Petroleum and Natural Gas Regulatory Board.

Establishment  
and incorpora-  
tion of the  
Board.

(2) The Board shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with power, subject to the provisions of this Act, to acquire, hold and dispose of property, both movable and immovable, and to contract, and shall, by the said name, sue or be sued.

(3) The Board shall consist of a Chairperson, a Member (Legal) and three other members to be appointed by the Central Government.

(4) The head office of the Board shall be at New Delhi and regional offices at such places as the Board may deem necessary having regard to public interest and magnitude of the work.

Qualifications for appointment of Chairperson and other members.

4. (1) The Central Government shall appoint the Chairperson and other members of the Board from amongst persons of eminence in the fields of petroleum and natural gas industry, management, finance, law, administration or consumer affairs:

Provided that no person shall be appointed as Member (Legal) unless he—

(a) is qualified to be a Judge of a High Court; or

(b) has been a member of the Indian Legal Service and has held a post in Grade I of that Service for at least three years.

(2) The Central Government shall, for the purposes of selecting the Chairperson and other members of the Board and for preparing a panel of persons to be considered for appointment as the Technical Member (Petroleum and Natural Gas) of the Appellate Tribunal, constitute a Search Committee consisting of—

(i) Member, Planning Commission in charge of the energy sector — *Chairperson*;

(ii) Secretary to the Government of India, Ministry of Petroleum and Natural Gas — *Member*;

(iii) Secretary to the Government of India, Ministry of Finance, Department of Economic Affairs — *Member*;

(iv) Secretary to the Government of India in charge of Commerce, Ministry of Commerce and Industry — *Member*; and

(v) Secretary to the Government of India, Department of Legal Affairs, Ministry of Law and Justice — *Member*.

Term of office, conditions of service, etc., of Chairperson and other members.

5. (1) Before appointing any person as the Chairperson or other member, the Central Government shall satisfy itself that such person does not have any financial or other interest which is likely to affect prejudicially his functions as Chairperson or such other member.

(2) The Chairperson and other members shall hold office for a term of five years from the date on which they enter upon their offices or until they attain the age of sixty-five years, whichever is earlier:

Provided that the Chairperson and other members shall not be eligible for re-appointment.

*Explanation.*—For the purposes of this section, appointment of a member as Chairperson shall not be deemed to be re-appointment.

(3) A person in the service of the Central Government, a State Government or an undertaking, corporation or company owned or controlled by the Central Government or a State Government or from any other non-Governmental or corporate body shall resign or retire from such service before joining as the Chairperson or other member, as the case may be.

(4) The salaries and allowances payable to and the other terms and conditions of service of the Chairperson and the other members shall be such as may be prescribed:

Provided that neither the salary and allowances nor the other terms and conditions of service of the Chairperson or any other member shall be varied to his disadvantage after appointment.



(5) The Chairperson or other member may resign his office by giving notice thereof in writing to the Central Government and on such resignation being accepted, the Chairperson or such other member shall be deemed to have vacated his office.

(6) The Chairperson or any other member, upon ceasing to hold office as such; shall—

(a) be ineligible for further employment under the Central Government or any State Government; and

(b) not accept any commercial employment for a period of two years from the date he ceases to hold such office.

*Explanation.*—For the purposes of this section, “commercial employment” means employment in any capacity under, or agency of, a person engaged in trading, commercial, industrial or financial business in any field and includes also a director of a company or partner of a firm or setting up practice either independently or as partner of a firm or as an advisor or a consultant.

6. The Chairperson shall have the powers of general superintendence and directions in the conduct of the affairs of the Board and shall, in addition to presiding over the meetings of the Board, exercise and discharge such other powers and functions of the Board, as may be assigned to him by the Board.

Powers of  
Chairperson.

7. The Central Government may remove from office the Chairperson or any other member, who—

Removal of  
Chairperson  
or any other  
member from  
office.

(a) has been adjudged as insolvent; or

(b) has been convicted of an offence which, in the opinion of the Central Government, involves moral turpitude; or

(c) has become physically or mentally incapable of acting as a member; or

(d) has acquired such financial or other interest as is likely to affect prejudicially his functions as a member; or

(e) has so abused his position as to render his continuance in office prejudicial to the public interest:

Provided that no Chairperson or other member shall be removed from office under clause (d) or clause (e) unless the Central Government, after holding an inquiry by any person appointed or authority constituted for the purpose and in accordance with such procedure as may be prescribed in this behalf, is satisfied that such person ought on such ground or grounds to be removed.

8. (1) The Board shall meet at such times and places, and shall observe such procedure in regard to the transaction of business at its meetings (including the quorum at such meetings) as may be provided by regulations.

Meetings of  
the Board.

(2) The Chairperson or, if he is unable to attend a meeting of the Board, the senior-most member present, reckoned from the date of appointment to the Board, shall preside at the meeting:

Provided that in case of common date of appointment of members, the member senior in age shall be considered as senior to the other members.

(3) All questions which come up before any meeting of the Board shall be decided by a majority of the members present and voting, and in the event of an equality of votes, the Chairperson or in his absence, the person presiding shall have a second or casting vote.

(4) All orders and decisions of the Board shall be authenticated by the Secretary or any other officer of the Board duly authorised by the Chairperson in this behalf.

Vacancies,  
etc., not to  
invalidate  
proceedings  
of the Board.

9. No act or proceeding of the Board shall be invalid merely by reason of—

- (a) any vacancy in, or any defect in the constitution of, the Board; or
- (b) any defect in the appointment of a person acting as a member of the Board; or
- (c) any irregularity in the procedure of the Board not affecting the merits of the case.

Officers and  
other  
employees of  
the Board.

10. (1) The Central Government may, in consultation with the Board, appoint a Secretary to exercise and perform such powers and duties, under the control of the Chairperson as may be specified by regulations:

Provided that no such consultation shall be necessary for appointment of the first Secretary of the Board.

(2) The Board may, with the approval of the Central Government, determine the number, nature and categories of other officers and employees required to assist the Board in the efficient discharge of its functions.

(3) The salaries and allowances payable to and the other terms and conditions of service of the Secretary, the other officers and employees of the Board shall be such as may be prescribed.

(4) The Board may appoint consultants required to assist in the discharge of its functions on such terms and conditions as may be determined by regulations.

### CHAPTER III

#### FUNCTIONS AND POWERS OF THE BOARD

Functions of  
the Board.

11. The Board shall—

- (a) protect the interest of consumers by fostering fair trade and competition amongst the entities;
- (b) register entities to—
  - (i) market notified petroleum and petroleum products and, subject to the contractual obligations of the Central Government, natural gas;
  - (ii) establish and operate liquefied natural gas terminals;
  - (iii) establish storage facilities for petroleum, petroleum products or natural gas exceeding such capacity as may be specified by regulations;
- (c) authorise entities to—
  - (i) lay, build, operate or expand a common carrier or contract carrier;
  - (ii) lay, build, operate or expand city or local natural gas distribution network;
- (d) declare pipelines as common carrier or contract carrier;
- (e) regulate, by regulations,—
  - (i) access to common carrier or contract carrier so as to ensure fair trade and competition amongst entities and for that purpose specify pipeline access code;
  - (ii) transportation rates for common carrier or contract carrier;
  - (iii) access to city or local natural gas distribution network so as to ensure fair trade and competition amongst entities as per pipeline access code;

(f) in respect of notified petroleum, petroleum products and natural gas—

(i) ensure adequate availability;

(ii) ensure display of information about the maximum retail prices fixed by the entity for consumers at retail outlets;

(iii) monitor prices and take corrective measures to prevent restrictive trade practice by the entities;

(iv) secure equitable distribution for petroleum and petroleum products;

(v) provide, by regulations, and enforce, retail service obligations for retail outlets and marketing service obligations for entities;

(vi) monitor transportation rates and take corrective action to prevent restrictive trade practice by the entities;

(g) levy fees and other charges as determined by regulations;

(h) maintain a data bank of information on activities relating to petroleum, petroleum products and natural gas;

(i) lay down, by regulations, the technical standards and specifications including safety standards in activities relating to petroleum, petroleum products and natural gas, including the construction and operation of pipeline and infrastructure projects related to downstream petroleum and natural gas sector;

(j) perform such other functions as may be entrusted to it by the Central Government to carry out the provisions of this Act.

12. (1) The Board shall have jurisdiction to—

(a) adjudicate upon and decide any dispute or matter arising amongst entities or between an entity and any other person on issues relating to refining, processing, storage, transportation, distribution, marketing and sale of petroleum, petroleum products and natural gas according to the provisions of Chapter V, unless the parties have agreed for arbitration;

(b) receive any complaint from any person and conduct any inquiry and investigation connected with the activities relating to petroleum, petroleum products and natural gas on contravention of—

(i) retail service obligations;

(ii) marketing service obligations;

(iii) display of retail price at retail outlets;

(iv) terms and conditions subject to which a pipeline has been declared as common carrier or contract carrier or access for other entities was allowed to a city or local natural gas distribution network, or authorisation has been granted to an entity for laying, building, expanding or operating a pipeline as common carrier or contract carrier or authorisation has been granted to an entity for laying, building, expanding or operating a city or local natural gas distribution network;

(v) any other provision of this Act or the rules or the regulations or orders made thereunder.

Powers regarding complaints and resolution of disputes by the Board.

(2) While deciding a complaint under sub-section (1), the Board may pass such orders and issue such directions as it deems fit or refer the matter for investigation according to the provisions of Chapter V.

Procedure of  
the Board.

13. (1) The Board shall have, for the purposes of discharging its functions under this Act, the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, 5 of 1908. while trying a suit, in respect of the following matters, namely:—

- (a) summoning and enforcing the attendance of any person and examining him on oath;
- (b) subject to the provisions of sections 123 and 124 of the Indian Evidence Act, 1872, requisitioning any public record or document or a copy of such record or document, from any office and production of such documents; 1 of 1872.
- (c) receiving evidence on affidavits;
- (d) issuing commissions for the examination of witnesses or documents;
- (e) dismissing an application for default or deciding it, *ex parte*;
- (f) setting aside any order of dismissal of any application for default or any order passed by it, *ex parte*;
- (g) granting interim relief;
- (h) reviewing its decision; and
- (i) any other matter which may be prescribed.

(2) Every proceeding before the Board shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purposes of section 196, of the Indian Penal Code and the Board shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973. 45 of 1860. 2 of 1974.

(3) The Board shall be guided by the principles of natural justice and subject to other provisions of this Act and of any rules made thereunder, shall have powers to regulate its own procedure including the places at which it shall conduct its business.

#### CHAPTER IV

##### REGISTRATION AND AUTHORISATION

Register.

14. (1) For the purposes of this Act, a register to be called the Petroleum and Natural Gas Register shall be kept at the head office of the Board containing such details of entities—

- (a) registered for—
  - (i) marketing notified petroleum, petroleum products or natural gas, or
  - (ii) establishing and operating liquefied natural gas terminals, or
  - (iii) establishing storage facilities for petroleum, petroleum products or natural gas exceeding such capacity as may be specified by regulations, or
- (b) authorised for —
  - (i) laying, building, operating or expanding a common carrier, or
  - (ii) laying, building, operating or expanding a city or local natural gas distribution network, as may be provided by the Board by regulations.

(2) A copy of any entry in the register purporting to be maintained by the Board and certified as such by an officer authorised by the Board, shall be admitted in evidence in all courts and in all proceedings without further proof or production of the original.

(3) The register shall be open to public inspection at the head office of the Board.

(4) Any person may, on application to the Board, and on payment of such fee as may be determined by the Board, by regulations, obtain a certified copy of any entry in the register.



Registration  
of entities.

15. (1) Every entity desirous of—

- (a) marketing any notified petroleum or petroleum products or natural gas; or
- (b) establishing or operating a liquefied natural gas terminal; or
- (c) establishing storage facilities for petroleum, petroleum products or natural gas exceeding such capacity as may be specified by regulations,

and fulfilling the eligibility conditions as may be prescribed shall make an application to the Board for its registration under this Act:

Provided that no registration under this Act shall be required for any entity carrying on any activity referred to in clause (a) or clause (b) or clause (c) immediately before the appointed day but shall inform the Board about such activity within six months from the appointed day.

(2) Every application for registration under sub-section (1) shall be made in such form and in such manner and shall be accompanied by such fee as may be determined by the Board by regulations.

(3) The Board may, after making such enquiry and subject to such terms and conditions as it may specify, grant a certificate of registration to the entity allowing to commence and carry on the activity referred to in clause (a) or clause (b) or clause (c), as the case may be, of sub-section (1).

(4) The Board may, by order, suspend or cancel a certificate of registration granted under sub-section (3) in such manner as may be determined by regulations:

Provided that no order under this sub-section shall be made unless the entity concerned has been given a reasonable opportunity of being heard.

16. No entity shall—

Authorisation.

(a) lay, build, operate or expand any pipeline as a common carrier or contract carrier,

(b) lay, build, operate or expand any city or local natural gas distribution network, without obtaining authorisation under this Act:

Provided that an entity,—

(i) laying, building, operating or expanding any pipeline as common carrier or contract carrier; or

(ii) laying, building, operating or expanding any city or local natural gas distribution network,

immediately before the appointed day shall be deemed to have such authorisation subject to the provisions of this Chapter, but any change in the purpose or usage shall require separate authorisation granted by the Board.

17. (1) An entity which is laying, building, operating or expanding, or which proposes to lay, build, operate or expand, a pipeline as a common carrier or contract carrier shall apply in writing to the Board for obtaining an authorisation under this Act:

Application for  
authorisation.

Provided that an entity laying, building, operating or expanding any pipeline as common carrier or contract carrier authorised by the Central Government at any time before the appointed day shall furnish the particulars of such activities to the Board within six months from the appointed day.

(2) An entity which is laying, building, operating or expanding, or which proposes to lay, build, operate or expand, a city or local natural gas distribution network shall apply in writing for obtaining an authorisation under this Act:

Provided that an entity laying, building, operating or expanding any city or local natural gas distribution network authorised by the Central Government at any time before the appointed day shall furnish the particulars of such activities to the Board within six months from the appointed day.

(3) Every application under sub-section (1) or sub-section (2) shall be made in such form and in such manner and shall be accompanied with such fee as the Board may, by regulations, specify.

(4) Subject to the provisions of this Act and consistent with the norms and policy guidelines laid down by the Central Government, the Board may either reject or accept an application made to it, subject to such amendments or conditions, if any, as it may think fit.

(5) In the case of refusal or conditional acceptance of an application, the Board shall record in writing the grounds for such rejection or conditional acceptance, as the case may be.

Publicity of applications.

18. When an application for registration for marketing notified petroleum, petroleum products and natural gas, or for establishing and operating a liquefied natural gas terminal, or for establishing storage facilities for petroleum, petroleum products or natural gas exceeding such capacity as may be specified by regulations, is accepted whether absolutely or subject to conditions or limitations, the Board shall, as soon as may be, cause such acceptance to be known to the public in such form and manner as may be provided by regulations.

Grant of authorisation.

19. (1) When, either on the basis of an application for authorisation for laying, building, operating or expanding a common carrier or contract carrier or for laying, building, operating or expanding a city or local natural gas distribution network is received or on *suo motu* basis, the Board forms an opinion that it is necessary or expedient to lay, build, operate or expand a common carrier or contract carrier between two specified points, or to lay, build, operate or expand a city or local natural gas distribution network in a specified geographic area, the Board may give wide publicity of its intention to do so and may invite applications from interested parties to lay, build, operate or expand such pipelines or city or local natural gas distribution network.

(2) The Board may select an entity in an objective and transparent manner as specified by regulations for such activities.

Declaring, laying, building, etc., of common carrier or contract carrier and city or local natural gas distribution network.

20. (1) If the Board is of the opinion that it is necessary or expedient, to declare an existing pipeline for transportation of petroleum, petroleum products and natural gas or an existing city or local natural gas distribution network, as a common carrier or contract carrier or to regulate or allow access to such pipeline or network, it may give wide publicity of its intention to do so and invite objections and suggestions within a specified time from all persons and entities likely to be affected by such decision.

(2) For the purposes of sub-section (1), the Board shall provide the entity owning, the pipeline or network an opportunity of being heard and fix the terms and conditions subject to which the pipeline or network may be declared as a common carrier or contract carrier and pass such orders as it deems fit having regard to the public interest, competitive transportation rates and right of first use.

(3) The Board may, after following the procedure as specified by regulations under section 19 and sub-sections (1) and (2), by notification,—

(a) declare a pipeline or city or local natural gas distribution network as a common carrier or contract carrier; or

(b) authorise an entity to lay, build, operate or expand a pipeline as a common carrier or contract carrier; or

(c) allow access to common carrier or contract carrier or city or local natural gas distribution network; or

(d) authorise an entity to lay, build, operate or expand a city or local natural gas distribution network.



(4) The Board may decide on the period of exclusivity to lay, build, operate or expand a city or local natural gas distribution network for such number of years as it may by order, determine in accordance with the principles laid down by the regulations made by it, in a transparent manner while fully protecting the consumer interests.

(5) For the purposes of this section, the Board shall be guided by the objectives of promoting competition among entities, avoiding infructuous investment, maintaining or increasing supplies or for securing equitable distribution or ensuring adequate availability of petroleum, petroleum products and natural gas throughout the country and follow such principles as the Board may, by regulations, determine in carrying out its functions under this section.

21. (1) The entity laying, building, operating or expanding a pipeline for transportation of petroleum and petroleum products or laying, building, operating or expanding a city or local natural gas distribution network shall have right of first use for its own requirement and the remaining capacity shall be used amongst entities as the Board may, after issuing a declaration under section 20, determine having regard to the needs of fair competition in marketing and availability of petroleum and petroleum products throughout the country:

Right of first use, etc.

Provided that in case of an entity engaged in both marketing of natural gas and laying, building, operating or expanding a pipeline for transportation of natural gas on common carrier or contract carrier basis, the Board shall require such entities to comply with the affiliate code of conduct as may be specified by regulations and may require such entity to separate the activities of marketing of natural gas and the transportation including ownership of the pipeline within such period as may be allowed by the Board and only within the said period, such entity shall have right of first use.

(2) An entity other than an entity authorised to operate shall pay transportation rate for use of common carrier or contract carrier to the entity operating it as an authorised entity.

(3) An entity authorised to lay, build, operate or expand a pipeline as common carrier or contract carrier or to lay, build, operate or expand a city or local natural gas distribution network shall be entitled to institute proceedings before the Board to prevent, or to recover damages for, the infringement of any right relating to authorisation.

*Explanation.*—For the purposes of this sub-section, “infringement of any right” means doing of any act by any person which interferes with common carrier or contract carrier or causes prejudice to the authorised entity.

22. (1) Subject to the provisions of this Act, the Board shall lay down, by regulations, the transportation tariffs for common carriers or contract carriers or city or local natural gas distribution network and the manner of determining such tariffs.

Transportation tariff.

(2) For the purposes of sub-section (1), the Board shall be guided by the following, namely:—

(a) the factors which may encourage competition, efficiency, economic use of the resources, good performance and optimum investments;

(b) safeguard the consumer interest and at the same time recovery of cost of transportation in a reasonable manner;

(c) the principles rewarding efficiency in performance;

(d) the connected infrastructure such as compressors, pumps, metering units, storage and the like connected to the common carriers or contract carriers;

(e) benchmarking against a reference tariff calculated based on cost of service, internal rate of return, net present value or alternate mode of transport;

(f) policy of the Central Government applicable to common carrier, contract carrier and city or local distribution natural gas network.

Suspension or  
cancellation of  
authorisation.

23. If the Board, on an application of an affected party or on its own motion, is satisfied that the entity in favour of which authorisation has been granted under section 19 has failed to comply with any conditions of authorisation, it may, after giving an opportunity to such entity of being heard, either suspend the authorisation for such period as the Board may think fit or cancel the authorisation:

Provided that where the Board is of the opinion that an authorised entity persistently acts in a manner prejudicial to the interests of consumers, it may take action for the suspension of the authorisation immediately subject to the opportunity of hearing being given subsequently, after which action so taken may be confirmed or revoked.

## CHAPTER V

### SETTLEMENT OF DISPUTES

Board to settle  
disputes.

24. (1) Save as otherwise provided for arbitration in the relevant agreements between entities or between an entity or any other person, as the case may be, if any dispute arises, in respect of matters referred to in sub-section (2) among entities or between an entity and any other person, such dispute shall be decided by a Bench consisting of the Member (Legal) and one or more members nominated by the Chairperson:

Provided that if the members of the Bench differ on any point or points, they shall state the point or points on which they differ and refer the same to a member other than a member of the Bench for hearing on such point or points and such point or points shall be decided according to the opinion of that member.

(2) The Bench constituted under sub-section (1) shall exercise, on and from the appointed day, all such jurisdiction, powers and authority as were exercisable by a civil court on any matter relating to —

(a) refining, processing, storage, transportation and distribution of petroleum, petroleum products and natural gas by the entities;

(b) marketing and sale of petroleum, petroleum products and natural gas including the quality of service and security of supply to the consumers by the entities; and

(c) registration or authorisation issued by the Board under section 15 or section 19.

(3) Notwithstanding anything contained in the Code of Civil Procedure, 1908, the Board shall have the power to decide matters referred to in sub-section (2) on or after the appointed day. 5 of 1908.

Filing of  
complaints.

25. (1) A complaint may be filed before the Board by any person in respect of matters relating to entities or between entities on any matter arising out of the provisions of this Act:

Provided that the complaints of individual consumers maintainable before a consumer disputes redressal forum under the Consumer Protection Act, 1986 shall not be taken up by the Board but shall be heard and disposed of by such forum. 68 of 1986.

*Explanation.*—For the purposes of this sub-section, the expression “consumer disputes redressal forum” shall mean the district forum, State Commission or, the National Commission, as the case may be, constituted under the provisions of the Consumer Protection Act, 1986. 68 of 1986.

(2) Every complaint made under sub-section (1) shall be filed within sixty days from the date on which any act or conduct constituting a contravention took place and shall be in such form and shall be accompanied by such fee as may be provided by regulations:

Provided that the Board may entertain a complaint after the expiry of the said period if it is satisfied that there was sufficient cause for not filing the complaint within that period.

(3) On receipt of a complaint under sub-section (1), the Board shall decide within thirty days whether there is a *prima facie* case against the entity or entities concerned and may either conduct enquiry on its own or refer the matter for investigation under this Chapter, to

an Investigating Officer having jurisdiction; and, where the matter is referred to such Investigating Officer, on receipt of a report from such Investigating Officer, the Board may, hear and dispose of the complaint as a dispute if it falls under sub-section (2) of section 27 and in any other case, it may pass such orders and issue such directions as it deems fit.

(4) Where the Central Government considers that a matter arising out of the provisions of this Act is required to be investigated, it shall make a reference to the Board and the provisions of this Act shall apply as if such reference were a complaint made to the Board.

26. (1) For the purposes of provisions of section 25, the Board shall, subject to the provisions of sub-section (3), appoint by general or special order, an officer of the Board as an Investigating Officer for holding an investigation in the manner provided by regulations:

Power to investigate.

25 of 1946.

Provided that where the Board considers it necessary that the matter should be investigated by any investigating agency of the State or Central Government including the special police force constituted under section 2 of the Delhi Special Police Establishment Act, 1946, the Board may request the concerned Government for directing or authorising such agency to investigate and the agency so directed or authorised shall, then, be competent to exercise the powers and to discharge the duties of an Investigating Officer under this Act.

(2) No person shall be appointed as an Investigating Officer unless he possesses such qualifications and experience as may be determined by the Board by regulations.

(3) Where more than one Investigating Officer is appointed, the Board shall specify, by order, the matters and the local limits of jurisdiction with respect to which each such officer shall exercise his jurisdiction.

27. The Board shall, while deciding a dispute under this Chapter, have due regard to the provisions of this Act and to the following factors, namely:—

Factors to be taken into account by the Board.

(a) the amount of disproportionate gain made or unfair advantage derived, wherever quantifiable, as a result of the default;

(b) the amount of loss caused to an entity as a result of the default;

(c) the repetitive nature of the default.

28. In case any complaint is filed before the Board by any person or if the Board is satisfied that any person has contravened a direction issued by the Board under this Act to provide access to, or to adhere to the transportation rate in respect of a common carrier, or to display maximum retail price at retail outlets, or violates the terms and conditions subject to which registration or authorisation has been granted under section 15 or section 19 or the retail service obligations or marketing service obligations, or does not furnish information, document, return of report required by the Board, it may, after giving such person an opportunity of being heard in the matter, by order in writing, direct that, without prejudice to any other penalty to which he may be liable under this Act, such person shall pay, by way of civil penalty an amount which shall not exceed one crore rupees for each contravention and in case of a continuing failure with additional penalty which may extend to ten lakh rupees for every day during which the failure continues after contravention of the first such direction:

Civil penalty for contravention of directions given by the Board.

Provided that in the case of a complaint on restrictive trade practice, the amount of civil penalty may extend to five times the unfair gains made by the entity or ten crore rupees, whichever is higher.

29. Every order made by the Board under this Act shall, on a certificate issued by an officer of the Board, shall be executable in the same manner as if it were a decree of a civil court:

Orders passed by Board deemed to be decrees.

Provided that where an appeal lies against an order of the Board and no appeal is preferred then the order of the Board shall be deemed to be a final decree under this section on the expiry of the period allowed for preferring an appeal against such order before the Appellate Tribunal.

## CHAPTER VI

## APPEALS TO APPELLATE TRIBUNAL

Appellate  
Tribunal.

30. (1) Subject to the provisions of this Act, the Appellate Tribunal established under section 110 of the Electricity Act, 2003 shall be the Appellate Tribunal for the purposes of this Act and the said Appellate Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act: 36 of 2003.

Provided that the Technical Member of the Appellate Tribunal for the purposes of this Act shall be called the Technical Member (Petroleum and Natural Gas) and shall have the qualifications specified in sub-section (2) of section 31.

(2) Notwithstanding anything contained in the Electricity Act, 2003, the Central Government may, for the purposes of this Act, appoint one or more Technical Members (Petroleum and Natural Gas) on the Appellate Tribunal for Electricity or designate a Technical Member of the said Tribunal having the qualifications specified in sub-section (2) of section 31 and when a Technical Member (Petroleum and Natural Gas) is appointed, he shall be in addition to the three other members appointed under the said Act. 36 of 2003.

Technical  
Member  
(Petroleum and  
Natural Gas).

31. (1) The Technical Member (Petroleum and Natural Gas) shall be appointed from the panel prepared by the Search Committee constituted under sub-section (2) of section 4.

(2) A person shall not be qualified for appointment as a Technical Member (Petroleum and Natural Gas) of the Appellate Tribunal unless he—

(i) is, or has been, a Secretary for at least one year in the Ministry or Department of the Central Government having adequate experience in energy sector, especially in matters relating to Petroleum and Natural Gas sector; or

(ii) is, or has been, a person of ability and standing, having adequate knowledge or experience in dealing with matters relating to exploration, production, transmission pipelines, marketing or regulation of petroleum, petroleum products or natural gas, economics, commerce, law or management.

Terms and  
conditions of  
service of  
Technical  
Member  
(Petroleum and  
Natural Gas).

32. The term of office, the salaries and allowances payable to and the other terms and conditions of service of the Technical Member (Petroleum and Natural Gas) shall be the same as applicable to the other members of the Appellate Tribunal.

Appeals to  
Appellate  
Tribunal.

33. (1) Any person aggrieved by an order or decision made by the Board under this Act may prefer an appeal to the Appellate Tribunal:

Provided that any person preferring an appeal against an order or decision of the Board levying any penalty shall, while filing the appeal, deposit the amount of such penalty:

Provided further that where in any particular case, the Appellate Tribunal is of the opinion that deposit of such penalty would cause undue hardship to such person, it may dispense with such deposit subject to such conditions as it may deem fit to impose so as to safeguard the realisation of penalty.

(2) Every appeal under sub-section (1) shall be filed within a period of thirty days from the date on which a copy of the direction or order of decision made by the Board is received by the aggrieved person and it shall be in such form, verified in such manner and be accompanied by such fee as may be prescribed:



Provided that the Appellate Tribunal may entertain an appeal after the expiry of the said period of thirty days if it is satisfied that there was sufficient cause for not filing it within that period.

(3) On receipt of an appeal under sub-section (1), the Appellate Tribunal may, after giving the parties an opportunity of being heard, pass such orders thereon as it thinks fit.

(4) The Appellate Tribunal shall send a copy of every order made by it to the parties to the appeal and to the Board.

(5) The appeal filed under sub-section (1) shall be dealt with by the Appellate Tribunal as expeditiously as possible and endeavour shall be made by it to dispose of the appeal finally within ninety days from the date of receipt of appeal:

Provided that where any such appeal could not be disposed of within the said period of ninety days, the Appellate Tribunal shall record its reasons in writing for not disposing of the appeal within the said period.

(6) The Appellate Tribunal may, for the purpose of examining the legality or propriety or correctness of any order or decision of the Board referred to in the appeal filed under sub-section (1), either on its own motion or otherwise, call for the records relevant to disposing of such appeal and make such orders as it thinks fit.

36 of 2003. 34. The provisions of sections 120 to 124 (both inclusive) of the Electricity Act, 2003 shall *mutatis mutandis* apply to the Appellate Tribunal in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Electricity Act, 2003.

Procedure and powers of the Appellate Tribunal.

35. The Appellate Tribunal may, by notification, make rules consistent with the provisions of this Act as to the conduct and procedure in respect of all proceedings before it under this Act.

Power of Appellate Tribunal to make rules.

36. (1) Every order made by the Appellate Tribunal under this Act shall be executable by the Appellate Tribunal as a decree of a civil court, and for this purpose, the Appellate Tribunal shall have all the powers of a civil court.

Orders passed by Appellate Tribunal to be executable as a decree.

(2) Notwithstanding anything contained in sub-section (1), the Appellate Tribunal may transmit any order made by it to a civil court having jurisdiction and such civil court shall execute the order as if it were a decree made by that court.

5 of 1908. 37. (1) Notwithstanding anything contained in the Code of Civil Procedure, 1908 or in any other law, an appeal shall lie against any order, not being an interlocutory order, of the Appellate Tribunal to the Supreme Court on one or more of the grounds specified in section 100 of that Code.

Appeal to Supreme Court.

(2) No appeal shall lie against any decision or order made by the Appellate Tribunal with the consent of the parties.

(3) Every appeal under this section shall be preferred within a period of ninety days from the date of the decision or order appealed against:

Provided that the Supreme Court may entertain the appeal after the expiry of the said period of ninety days, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal in time.

## CHAPTER VII

## FINANCE, ACCOUNTS AND AUDIT

Grants by  
Central  
Government.

38. The Central Government may, after due appropriation made by Parliament by law in this behalf, make to the Board grants of such sums of money as are required to pay salaries and allowances payable to the Chairperson and the other members and the administrative expenses including the salaries, allowances and pensions payable to the officers and employees of the Board.

Fund.

39. (1) There shall be constituted a Fund to be called the Petroleum and Natural Gas Regulatory Board Fund and there shall be credited thereto—

(i) all grants, fees, penalties and charges received by the Board under this Act; and

(ii) all sums received by the Board from such other sources as may be approved by the Central Government.

(2) The Fund shall be applied for making payments towards—

(i) the salaries and allowances payable to the Chairperson and other members and the administrative expenses including the salaries, allowances and pensions payable to the officers and employees of the Board;

(ii) the expenses incurred or to be incurred in carrying out the provisions of this Act.

(3) The Central Government shall—

(i) constitute a committee consisting of such persons as it thinks fit to recommend to that Government the budgetary requirements of the Board for salaries, allowances and all other expenses; and

(ii) fix the budgetary ceiling of the Board on the basis of the recommendations of the committee.

Accounts and  
audit.

40. (1) The Board shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Board shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Board to the Comptroller and Auditor-General of India.

*Explanation.*—For the removal of doubts, it is hereby declared that the decisions of the Board taken in the discharge of its functions under this Act, being matters appealable to the Appellate Tribunal, shall not be subject to audit under this section.

(3) The Comptroller and Auditor-General of India or any other person appointed by him in connection with the audit of the accounts of the Board shall have the same rights and privileges and authority in connection with the audit of the Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and inspection of offices of the Board.

(4) The accounts of the Board as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before each House of Parliament.



41. (1) The Board shall prepare once every year in such form and at such time as may be prescribed, an annual report giving a summary of its activities including information relating to the proceedings and policies during the previous years and such report shall also contain statements of annual accounts of the Board.

Annual report and its laying before Parliament.

(2) A copy of the report shall be forwarded to the Central Government and the Central Government shall cause such report to be laid, as soon as may be after it is received, before each House of Parliament.

## CHAPTER VIII

### POWER OF CENTRAL GOVERNMENT

42. (1) The Central Government may, from time to time, by writing issue to the Board such directions as it may think necessary in the interest of the sovereignty and integrity of India, the security of the State, friendly relations with foreign States or public order.

Power of Central Government to issue directions.

(2) Without prejudice to the foregoing provision, the Central Government may, if it finds necessary or expedient so to do in public interest or for maintaining or increasing supplies of petroleum, petroleum products or natural gas or all or any of them or for securing their equitable distribution and ensuring adequate availability, issue policy directives to the Board in writing and such policy directives shall be binding upon the Board:

Provided that no such directive shall relate to any day-to-day affairs of the Board:

Provided further that the Board shall, as far as practicable, be given an opportunity of expressing its views before any directive is issued under this sub-section.

(3) The decision of the Central Government whether a question is one of policy or not shall be final.

43. (1) In the event of war or natural calamity or such other similar circumstances leading to disruption of supply of petroleum, petroleum products or natural gas, the Central Government may, for ensuring the continuous supply of petroleum, petroleum products or natural gas, by notification, either take over the control and management of any storage site, facilities and business premises of any entity and retail outlets or suspend its operations or entrust, to any agency of the Central or State Government for such time and manage it in such manner, as may be specified in that notification:

Taking over control and management of facilities and business premises of any entity and retail outlets in public interest.

Provided that the affected entities shall be given an opportunity of being heard before issuing orders to take over the control and management of retail outlets and other business premises:

Provided further that in case of any urgency or in cases where the circumstances do not permit serving of notice for want of sufficient time or otherwise upon the entity against whom the order is directed, the opportunity of hearing may be dispensed with in public interest in order to maintain the uninterrupted supply of petroleum, petroleum products or natural gas for a specified period.

(2) The collector of the revenue district in which the property referred to in the notification issued under sub-section (1) is situated shall determine the amount of compensation payable for taking over of the property.

(3) The form and manner in which an application for claiming compensation under this section shall be made, the procedure for determining the compensation and the time within which such compensation shall be payable, shall be such as may be prescribed.

## CHAPTER IX

## OFFENCES AND PUNISHMENT

Punishment for contravention of directions of the Board.

44. If a person contravenes the directions of the Board, such person shall be punishable with fine which may extend to twenty-five crore rupees and in case of continuing contravention with additional fine which may extend to ten lakh rupees for every day during which the contravention continues.

Penalty for wilful failure to comply with orders of Appellate Tribunal.

45. If any person wilfully fails to comply with the order of the Appellate Tribunal, he shall be punishable with fine which may extend to one crore rupees and in case of a second or subsequent offence with fine which may extend to two crore rupees and in the case of continuing contravention with additional fine which may extend to twenty lakh rupees for every day during which such default continues.

Punishment for unauthorised activities.

46. If any person, being an entity, markets any notified petroleum, petroleum products or natural gas without a valid registration, or authorisation such person shall be punishable with imprisonment which may extend to three years or with fine which may extend to twenty-five crore rupees or with both, and in case of continuing contravention with additional fine which may extend to ten lakh rupees for every day during which the contravention continues.

Punishment for establishing or operating a liquefied natural gas terminal without registration.

47. If a person establishes or operates a liquefied natural gas terminal without registration as required under section 15, such person shall be liable for punishment with an imprisonment for a term which may extend to three years or penalty of twenty-five crore rupees or with both, and in case of continuing contravention with additional fine which may extend to ten lakh rupees for every day during which the contravention continues.

Punishment for laying, building, operating or expanding a common carrier or contract carrier without authorisation.

48. If a person lays, builds, operates or expands a common carrier or contract carrier or a city or local natural gas distribution network without obtaining authorisation required under section 19, such person shall be liable for punishment with an imprisonment for a term which may extend to three years or penalty of twenty-five crore rupees or with both, and in case of continuing contravention with additional fine which may extend to ten lakh rupees for every day during which the contravention continues.

Punishment for wilful damages to common carrier or contract carrier.

49. Every person who wilfully removes, destroys or damages any pipeline or city or local natural gas distribution network or other work of the common carrier or contract carrier for supplying petroleum, petroleum products or natural gas shall for each such offence be punishable with imprisonment which may extend to three years or with fine which may extend to twenty-five crore rupees or with both, and, in case of continuing contravention with additional fine which may extend to ten lakh rupees for every day during which such contravention continues.

Offences by companies.

50. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he has exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part

of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purpose of this section,—

(a) “company” means any body corporate and includes a firm or other association of individuals; and

(b) “director”, in relation to a firm, means a partner in the firm.

## CHAPTER X

### MISCELLANEOUS

51. (1) The Board shall maintain a data bank and information system relating to activities of entities dealing with petroleum, petroleum products and natural gas in such form and manner as may be provided by regulations.

Maintenance of data bank and information.

(2) The Board shall have power to verify the data supplied by the entities and appoint any person or persons for the purpose and take such measures as it may consider necessary.

52. (1) Every entity shall—

Obligations of entities.

(a) maintain such documentary records as may be specified by the Board by regulations;

(b) allow inspection of such facilities and documentary records, as may be specified by the Board, by any person authorised by the Board;

(c) commence operation of activities for which authorisation has been granted within such period as may be specified by the Board in the document of authorisation;

(d) register—

(i) agreements with the Board relating to use of pipelines for supply of petroleum, petroleum products and natural gas; or

(ii) any other document which the Board may determine by regulations;

(e) comply with marketing service obligations and retail service obligations.

(2) The Board may call for any information from any entity including information which is considered necessary for ensuring transparency or ascertaining true ownership of the entity.

(3) The Board or any officer authorised by the Board shall have the power to inspect and obtain information, wherever necessary, from the entities.

(4) For the effective enforcement of the terms and conditions of authorisation, the Board or any officer authorised by it for that purpose, shall have all the powers of an inspecting officer as provided under section 209A of the Companies Act, 1956.

1 of 1956.

(5) It shall be the duty of every entity to carry out the directions of the Board given under this section.

(6) The Board shall maintain confidentiality in respect of any information and record received by it from the entities and shall not disclose information contained therein to any person or authority except on the grounds of public interest.

53. The Board shall furnish to the Central Government at such time and in such form and manner as may be prescribed or as the Central Government may direct, such returns and statements and such particulars in regard to any matter in connection with proposed or existing activities under this Act, as the Central Government may, from time to time, require.

Furnishing of returns, etc., to Central Government.

Chairperson,  
members, etc.,  
to be public  
servants.

54. The Chairperson, Members, Officers and other employees of the Board and Technical Member (Petroleum and Natural Gas) of the Appellate Tribunal shall be deemed, when acting or purporting to act in pursuance of any of the provisions of this Act, to be public servants within the meaning of section 21 of the Indian Penal Code.

45 of 1860.

Protection of  
action taken in  
good faith.

55. No suit, prosecution or other legal proceeding shall lie against the Central Government, Board, Technical Authority or Appellate Tribunal or any officer of the Central Government or any Chairperson, Member, officer or other employee of the Board or Technical Member (Petroleum and Natural Gas) of the Appellate Tribunal for anything which is in good faith done or intended to be done under this Act or the rules or regulations made thereunder.

Civil courts  
not to have  
jurisdiction.

56. No civil court shall have jurisdiction to entertain any suit or proceeding in respect of any matter which the Board or the Appellate Tribunal is empowered by or under this Act to determine, and no injunction shall be granted by any court or other authority in respect of any action taken or to be taken in pursuance of any power conferred by or under this Act.

Cognizance  
of certain  
offences.

57. (1) No court shall take cognizance of any offence punishable under Chapter IX save on a complaint made by the Board or by any investigating agency directed by the Central Government.

(2) No court inferior to that of a Chief Metropolitan Magistrate or of a Chief Judicial Magistrate shall try any offence punishable under Chapter IX.

(3) Every offence punishable under sections 44, 45, 46 and 47 shall be cognizable.

Delegation.

58. The Board may, by general or special order in writing, delegate to any member or officer of the Board subject to such conditions, if any, as may be specified in the order, such of its powers and functions under this Act (except the power to settle a dispute under Chapter VI and to make regulations under section 61), as it may deem necessary.

Power to  
remove  
difficulties.

59. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as it may deem necessary for removing the difficulty:

Provided that no order shall be made under this section after the expiry of two years from the date of commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Power of  
Central  
Government  
to make rules.

60. (1) The Central Government may, by notification, make rules for carrying out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the salaries and allowances payable to and the other conditions of service of the Chairperson and the other members under sub-section (4) of section 5;

(b) the procedure for appointment of any person or constitution of any authority and conducting inquiry under section 7;

(c) the salaries and allowances payable to and the other terms and conditions of service of the Secretary, officers and other employees of the Board, under sub-section (3) of section 10;

(d) any other matter in respect of which the Board may exercise the powers of a civil court under clause (i) of sub-section (1) of section 13;

(e) the eligibility conditions which an entity shall fulfil for registration under sub-section (1) of section 15;



(f) the form of appeal and the manner of verifying such form, and the fee which shall accompany such form, under sub-section (2) of section 33;

(g) the manner in which the accounts of the Board shall be maintained under sub-section (1) of section 40;

(h) the time and manner in which the annual report of the Board shall be prepared under sub-section (1) of section 41;

(i) the form and manner in which applications for claiming compensation shall be made, the procedure for determining the compensation and the time within which such compensation shall be payable, under sub-section (3) of section 43;

(j) the time and manner in which returns and statements are to be furnished by the Board to the Central Government under section 53;

(k) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, by rules.

61. (1) The Board may, by notification, make regulations consistent with this Act and the rules made thereunder to carry out the provisions of this Act.

Power of Board to make regulations.

(2) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

(a) the time and places of meetings of the Board and the procedure (including quorum necessary for the transaction of business) to be followed at such meetings under sub-section (1) of section 8;

(b) the powers and duties of the Secretary under sub-section (1) of section 10;

(c) the terms and conditions of the consultants appointed under sub-section (4) of section 10;

(d) the capacity of storage facilities for petroleum, petroleum products or natural gas requiring registration under sub-clause (iii) of clause (b) of section 11;

(e) regulating open access to and transportation rate for the common carrier or contract carrier or city or local natural gas distribution network and other matters referred to in clause (e) of section 11;

(f) marketing service obligations for entities and retail service obligations for retail outlets under sub-clause (v) of clause (f) of section 11;

(g) levy of fees and other charges under clause (g) of section 11;

(h) the technical standards and specifications including safety standards in activities relating to petroleum, petroleum products and natural gas under clause (i) of section 11;

(i) the procedure to be followed by the Board including the places at which it shall conduct its business under sub-section (3) of section 13;

(j) the manner of maintaining the Petroleum and Natural Gas Register under sub-section (1) of section 14;

(k) the form and manner of making application for obtaining certified copy of any entry in the register and the fee which shall accompany such application; under sub-section (4) of section 14;

(l) the form and manner in which an application under sub-section (1) of section 15 shall be made and the fee which shall accompany such application under sub-section (2) of section 15;

(m) the manner by which a certificate of registration granted under sub-section (3) of section 15 may be suspended or cancelled under sub-section (4) of section 15;

(n) the form and manner in which an application under sub-section (1) or sub-section (2) of section 17 shall be made and the fee which shall accompany such application under sub-section (3) of section 17;

(o) the form and manner in which publicity of acceptance of applications for registration shall be made under section 18;

(p) the manner of selection of an entity under sub-section (2) of section 19;

(q) the principles for determining the number of years for which a city or local natural gas distribution network shall be excluded from the purview of a common carrier or contract carrier under sub-section (4) of section 20;

(r) the guiding principles to be followed by the Board and the objectives for declaring, or authorising to lay, build, operate or expand a common carrier or contract carrier for declaring, or authorising to lay, build, operate or expand a city or local natural gas distribution network, under sub-section (5) of section 20;

(s) the affiliate code of conduct under which the entities are required to comply with under the proviso to sub-section (1) of section 21;

(t) the transportation tariffs for common carriers or contract carriers or city or local natural gas distribution network and the manner of determining such tariffs under sub-section (1) of section 22;

(u) the form in which a complaint may be made and the fee which shall accompany such complaint, under sub-section (2) of section 25;

(v) the manner of holding an investigation by an Investigating Officer under sub-section (1) of section 26;

(w) the qualifications and experience which any person for appointment as an Investigating Officer shall possess, under sub-section (2) of section 26;

(x) the form and manner of maintaining data bank and information system by the Board under sub-section (1) of section 51;

(y) maintenance of documentary records by an entity, under clause (a) of sub-section (1) of section 52;

(z) any other type of documents which are to be registered with the Board under sub-clause (ii) of clause (d) of sub-section (1) of section 52;

(za) any other matter which is required to be, or may be, specified by regulations or in respect of which provision is to be or may be made by regulations.

Rules and regulations to be laid before Parliament.

62. Every rule made by the Central Government and every regulation made by the Board under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or both Houses agree that the rule or regulation should not be made, the rule or regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation.



63. (1) Where, before the commencement of this Act, an agreement or agreements have been entered into between one oil company and another for the purpose of sharing of petroleum products or sharing of infrastructure facilities among the oil companies and such agreements have been approved by the Central Government, the Board may monitor the implementation of such agreements for the transition period. Transitional arrangements.

(2) The Board shall monitor setting up of dealerships and distributorships of motor spirit, high speed diesel, superior kerosene oil, liquefied petroleum gas and CNG stations for natural gas during transition period by the entities without encroaching on the retail network of the existing entities.

*Explanation I.*—For the purposes of this section, the expression “transition period” shall mean a period of three years from the date of commencement of this Act.

*Explanation II.*—For the purposes of this section, “infrastructure facilities” shall mean facilities at ports, refineries, terminals, depots and aviation fuelling stations including hydrant lines and shall include loading and unloading facilities.

*Explanation III.*—For the purposes of this section “encroaching” includes taking over of retail outlet of one entity by another.

Sd/-

**K. M. CHATURVEDI,**

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

**H. D. VYAS,**

Secretary to Government.

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# The Gujarat Government Gazette

## EXTRAORDINARY

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Separate paging is given to this part in order that it may be filed as a Separate Compilation.

### PART VI

Acts of Parliament and Ordinances promulgated by the President.

LEGISLATIVE & PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 5<sup>th</sup> December, 2006.

No.RPB/31-2006/Act-08-06-E:- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA

MINISTRY OF LAW AND JUSTICE

(LEGISLATIVE DEPARTMENT)

New Delhi, the 20<sup>th</sup> March, 2006; Phalgun 29, 1928 (Saka)

The Following Act of Parliament has received the assent of the President on the 17<sup>th</sup> March, 2006, is hereby published for general information :-

**THE COMPANY SECRETARIES (AMENDMENT) ACT, 2006.**

An

ACT

(Act No 8 of 2006)

(17<sup>th</sup> March, 2006.)

*further to amend the Company Secretaries Act, 1980.*

BE it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Company Secretaries (Amendment) Act, 2006.

Short title and  
commence-  
ment.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the commencement of that provision.

Amendment of  
section 2.

2. In the Company Secretaries Act, 1980 (hereinafter referred to as the principal Act), in sub-section (1) of section 2,—

(i) after clause (a), the following clauses shall be inserted, namely:—

“(aa) “Authority” means the Appellate Authority referred to in section 22A;”

“(aaa) “Board” means the Quality Review Board constituted under section 29A;”

(ii) after clause (g), the following clause shall be inserted, namely:—

“(ga) “notification” means a notification published in the Official Gazette;”

(iii) after clause (j), the following clauses shall be inserted, namely:—

“(ja) “specified” means specified by rules made by the Central Government under this Act;

“(jb) “Tribunal” means a Tribunal established under sub-section (1) of section 10B;”

Amendment of  
section 4.

3. In section 4 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) Every person belonging to any of the classes mentioned in clauses (c), (d) and (e) of sub-section (1) shall have his name entered in the Register on application being made and granted in the prescribed manner and on payment of such fees, as may be determined, by notification, by the Council, which shall not exceed rupees three thousand:

Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees three thousand, which shall not in any case exceed rupees six thousand.”

Amendment of  
section 5.

4. In section 5 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) A person, being an Associate who has been in continuous practice in India as a Company Secretary for at least five years and a person who has been an Associate for a continuous period of not less than five years and who possesses such qualifications or practical experience as the Council may prescribe with a view to ensuring that he has experience equivalent to the experience normally acquired as a result of continuous practice for a period of five years as a Company Secretary shall, on payment of such fees, as may be determined, by notification, by the Council, which shall not exceed rupees five thousand, and on application made and granted in the prescribed manner, be entered in the Register as a Fellow:

Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees five thousand, which shall not in any case exceed rupees ten thousand.

*Explanation I.*— For the purposes of this sub-section, a person shall be deemed to have practised in India for any period for which he has held a certificate of practice under section 6, notwithstanding that he did not actually practise during that period.

*Explanation II.*— In computing the continuous period during which a person has been an Associate of the Institute, there shall be included any continuous period during which the person has been an Associate of the dissolved company immediately before he became an Associate of the Institute.”

## 5. In section 6 of the principal Act,—

Amendment of  
section 6.

(i) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) A member who desires to be entitled to practise shall make an application in such form and pay such annual fee, for his certificate as may be determined, by notification, by the Council, which shall not exceed rupees three thousand, and such fee shall be payable on or before the 1st day of April in each year:

Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees three thousand, which shall not in any case exceed rupees six thousand.”;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) The certificate of practice obtained under sub-section (1) may be cancelled by the Council under such circumstances as may be prescribed.”.

## 6. In section 9 of the principal Act,—

Amendment of  
section 9.

(i) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The Council shall be composed of the following persons, namely:—

(a) not more than fifteen persons elected by the members of the Institute, from amongst the Fellows of the Institute chosen in such manner and from such regional constituencies as may be specified:

Provided that a Fellow of the Institute, who has been found guilty of any professional or other misconduct and whose name is removed from the Register or has been awarded penalty of fine, shall not be eligible to contest the election,—

(i) in case of misconduct falling under the First Schedule of this Act, for a period of three years;

(ii) in case of misconduct falling under the Second Schedule of this Act, for a period of six years,

from the completion of the period of removal of name from the Register or payment of fine, as the case may be;

(b) not more than five persons nominated in the specified manner by the Central Government.”;

(ii) after sub-section (2), the following sub-sections shall be inserted, namely:—

“(3) No person holding a post under the Central Government or a State Government shall be eligible for election to the Council under clause (a) of sub-section (2).

(4) No person who has been auditor of the Institute shall be eligible for election to the Council under clause (a) of sub-section (2) for a period of three years after he ceases to be an auditor.”.

## 7. For section 10 of the principal Act, the following section shall be substituted, namely:—

Substitution of  
new section for  
section 10.

“10. A member of the Council, elected or nominated under sub-section (2) of section 9, shall be eligible for re-election or, as the case may be, re-nomination:

Re-election or  
re-nomination  
to Council.

Provided that no member shall hold the office for more than two consecutive terms:

Provided further that a member of the Council, who is or has been elected as President under sub-section (1) of section 12, shall not be eligible for election or nomination as a member of the Council.”

Insertion of  
new sections  
10A and 10B.

8. After section 10 of the principal Act, the following sections shall be inserted, namely:—

Settlement of  
disputes regard-  
ing election.

“10A. In case of any dispute regarding any election under clause (a) of sub-section (2) of section 9, the aggrieved person may make an application within thirty days from the date of declaration of the result of election to the Secretary of the Institute, who shall forward the same to the Central Government.

Establishment  
of Tribunal.

10B. (1) On receipt of any application under section 10A, the Central Government shall, by notification, establish a Tribunal consisting of a Presiding Officer and two other Members to decide such dispute and the decision of such Tribunal shall be final.

(2) A person shall not be qualified for appointment,—

(a) as a Presiding Officer of the Tribunal unless he has been a member of the Indian Legal Service and has held a post in Grade I of the service for at least three years;

(b) as a Member unless he has been a member of the Council for at least one full term and who is not a sitting member of the Council or who has not been a candidate in the election under dispute; or

(c) as a Member unless he holds the post of a Joint Secretary to the Government of India or any other post under the Central Government carrying a scale of pay which is not less than that of a Joint Secretary to the Government of India.

(3) The terms and conditions of service of the Presiding Officer and Members of the Tribunal, their place of meetings and allowances shall be such as may be specified.

(4) The expenses of the Tribunal shall be borne by the Council.”

Amendment of  
section 12.

9. In section 12 of the principal Act,—

(i) in sub-section (2), for the words “Chief Executive Authority”, the word “Head” shall be substituted;

(ii) in sub-section (3), after the words “he shall be eligible for re-election”, the words, brackets and figure “under sub-section (1)” shall be inserted;

(iii) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) On the expiration of the duration of the Council, or of the term of office of the President and the Vice-President thereof, the President and the Vice-President shall continue to hold office until such time as a new President and the Vice-President is elected and takes over charge of their duties.”

Amendment of  
section 13.

10. In section 13 of the principal Act,—

(i) in sub-section (2), after the words “meetings of the Council”, the words “or he has been found guilty of any professional or other misconduct and awarded penalty of fine,” shall be inserted;

(ii) in the proviso to sub-section (3), for the words “six months”, the words “one year” shall be substituted.

Amendment of  
section 14.

11. In section 14 of the principal Act, in sub-section (1), for the words “three years”, the words “four years” shall be substituted.



12. For section 15 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 15.

"15. (1) The Institute shall function under the overall control, guidance and supervision of the Council and the duty of carrying out the provisions of this Act shall be vested in the Council.

Functions of Council.

(2) In particular, and without prejudice to the generality of the foregoing powers, the duties of the Council shall include—

- (a) to approve academic courses and their contents;
- (b) the prescribing of fees for the examination of candidates for enrolment;
- (c) the prescribing of qualifications for entry in the Register;
- (d) the recognition of foreign qualifications and training for purposes of enrolment;
- (e) the prescribing of guidelines for granting or refusal of certificates of practice under this Act;
- (f) the levy of fees from members, examinees and other persons;
- (g) the regulation and maintenance of the status and standard of professional qualifications of members of the Institute;
- (h) the carrying out, by granting financial assistance to persons other than members of the Council or in any other manner, of research in such matters of interest to Company Secretaries as may be prescribed;
- (i) to enable functioning of the Director (Discipline), the Board of Discipline, the Disciplinary Committee and the Appellate Authority constituted under the provisions of this Act;
- (j) to enable functioning of the Quality Review Board;
- (k) consideration of the recommendations of the Quality Review Board made under clause (a) of section 29B and details of action taken thereon in its annual report; and
- (l) to ensure the functioning of the Institute in accordance with the provisions of this Act and in performance of other statutory duties as may be entrusted to the Institute from time to time."

13. After section 15 of the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections 15A and 15B.

"15A. The functions of the Institute shall include—

Functions of Institute.

- (a) the examination of candidates for enrolment;
- (b) the regulation of training of students;
- (c) the maintenance and publication of a Register of persons qualified to practice as Company Secretaries;
- (d) collection of fees from members, examinees and other persons;
- (e) subject to the orders of the appropriate authorities under this Act, the removal of names from the Register and the restoration to the Register of names which have been removed;
- (f) the maintenance of a library and publication of books and periodicals relating to management of companies and allied subjects;



(g) the conduct of elections to the Council of the Institute; and

(h) the granting or refusal of certificates of practice as per guidelines issued by the Council.

Imparting  
education by  
Universities  
and other  
bodies.

15B. (1) Subject to the provisions of this Act, any University established by law or any body affiliated to the Institute, may impart education on the subjects covered by the academic courses of the Institute.

(2) The Universities or bodies referred to in sub-section (1) shall, while awarding degree, diploma or certificate or bestowing any designation, ensure that the award or designation do not resemble or is not identical to one awarded by the Institute.

(3) Nothing contained in this section shall enable a University or a body to adopt a name or nomenclature which is in any way similar to that of the Institute."

Substitution of  
new section  
for section 16.

14. For section 16 of the principal Act, the following section shall be substituted, namely:—

Officers and  
employees,  
salary,  
allowances,  
etc.

"16. (1) For the efficient performance of its duties, the Council shall—

(a) appoint a Secretary of the Council to perform such duties as may be prescribed;

(b) appoint a Director (Discipline) to perform such functions as assigned to him under this Act and the rules and regulations framed thereunder;

(c) designate an officer of the Council or the Institute to carry out the administrative functions of the Institute as its chief executive.

(2) The Council may also—

(a) appoint such other officers and employees to the Council and the Institute as it considers necessary;

(b) require and take from the Secretary or from any other officer or employee of the Council and the Institute such security for the due performance of his duties, as the Council considers necessary;

(c) prescribe the salaries, fees, allowances of the officers and employees of the Council and the Institute and their terms and conditions of service;

(d) with the previous sanction of the Central Government, fix the allowances of the President, Vice-President and other members of the Council and members of its Committees;

(3) The Secretary of the Council shall be entitled to participate in the meetings of the Council but shall not be entitled to vote thereat."

Amendment  
of section 17.

15. In section 17 of the principal Act,—

(a) in sub-section (1), for clause (b), the following clause shall be substituted, namely:—

"(b) a Finance Committee; and";

(b) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) Each of the Standing Committees shall consist of the President and the Vice-President *ex officio*, and minimum of three and maximum of five members to be elected by the Council from amongst its members."

(c) sub-sections (4) and (5) shall be omitted;

(d) in sub-section (6), for the words "two-thirds of the total membership of the Committee", the words "one-third of the total membership of the Committee" shall be substituted.

16. In section 18 of the principal Act,—

Amendment  
of section 18.

(i) for sub-sections (3), (4) and (5), the following sub-sections shall be substituted, namely:—

"(3) The Council shall keep proper accounts of the fund distinguishing capital from revenue in the manner prescribed.

(4) The Council shall prepare in the manner prescribed and approve, prior to the start of the financial year, an annual financial statement (the budget) indicating all its anticipated revenues as well as all proposed expenditures for the forthcoming year.

(5) The annual accounts of the Council shall be prepared in such manner as may be prescribed and be subject to audit by a Chartered Accountant in practice to be appointed annually by the Council:

Provided that no member of the Council or a person who has been a member of the Council during the last four years or a person who is in partnership with such member shall be eligible for appointment as an auditor under this sub-section:

Provided further that, in the event it is brought to the notice of the Council that the accounts of the Council do not represent a true and fair view of its finances, then, the Council may itself cause a special audit to be conducted:

Provided also that if such information, that the accounts of the Council do not represent a true and fair view of its finances, is sent to the Council by the Central Government, then, the Council may, wherever appropriate cause a special audit or take such other action as it considers necessary and shall furnish an action taken report on it to the Central Government.";

(ii) after sub-section (5), the following sub-sections shall be inserted, namely:—

"(5A) As soon as may be practicable at the end of each year, the Council shall circulate the audited accounts to its members at least fifteen days in advance and consider and approve these accounts in a special meeting convened for the purpose.

(5B) The Council shall cause to be published in the Gazette of India not later than the 30th day of September of the year next following, a copy of the audited accounts and the Report of the Council for that year duly approved by the Council and copies of the said accounts and Report shall be forwarded to the Central Government and to all the members of the Institute."

17. In section 19 of the principal Act,—

Amendment of  
section 19.

(i) in sub-section (3), the words "on payment of such amount as may be prescribed" shall be inserted at the end;

(ii) for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) Every member of the Institute shall, on his name being entered in the Register, pay such annual membership fee as may be determined, by notification, by the Council, which shall not exceed rupees five thousand:

Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees five thousand which shall not in any case exceed rupees ten thousand."

Amendment of  
section 20.

18. In section 20 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) If the name of any member has been removed from the Register under clause (c) of sub-section (1), on receipt of an application, his name may be entered again in the Register on payment of the arrears of annual fee and entrance fee along with such additional fee, as may be determined, by notification, by the Council, which shall not exceed rupees two thousand:

Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees two thousand, which shall not in any case exceed rupees four thousand.”.

Substitution of  
new section  
for section 21.

19. For section 21 of the principal Act, the following section shall be substituted, namely:—

Disciplinary  
Directorate.

“21. (1) The Council shall, by notification, establish a Disciplinary Directorate headed by an officer of the Institute designated as Director (Discipline) and such other employees for making investigations in respect of any information or complaint received by it.

(2) On receipt of any information or complaint along with the prescribed fee, the Director (Discipline) shall arrive at a *prima facie* opinion on the occurrence of the alleged misconduct.

(3) Where the Director (Discipline) is of the opinion that a member is guilty of any professional or other misconduct mentioned in the First Schedule, he shall place the matter before the Board of Discipline and where the Director (Discipline) is of the opinion that a member is guilty of any professional or other misconduct mentioned in the Second Schedule or in both the Schedules, he shall place the matter before the Disciplinary Committee.

(4) In order to make investigations under the provisions of this Act, the Disciplinary Directorate shall follow such procedure as may be specified.

(5) Where a complainant withdraws the complaint, the Director (Discipline) shall place such withdrawal before the Board of Discipline or as the case may be, the Disciplinary Committee, and the said Board or Committee may, if it is of the view that the circumstances so warrant, permit the withdrawal at any stage.”.

Insertion of  
new sections  
21A, 21B,  
21C and 21D.  
Board of  
Discipline.

20. After section 21 of the principal Act, the following sections shall be inserted, namely:—

‘21A. (1) The Council shall constitute a Board of Discipline consisting of—

(a) a person with experience in law and having knowledge of the disciplinary matters and the profession, to be its presiding officer;

(b) two members one of whom shall be a member of the Council elected by the Council and the other member shall be the person designated under clause (c) of sub-section (1) of section 16;

(c) the Director (Discipline) shall function as the Secretary of the Board.

(2) The Board of Discipline shall follow summary disposal procedure in dealing with all the cases before it.

(3) Where the Board of Discipline is of the opinion that a member is guilty of a professional or other misconduct mentioned in the First Schedule, it shall afford to the member an opportunity of being heard before making any order against him and may thereafter take any one or more of the following actions, namely:—

(a) reprimand the member;

(b) remove the name of the member from the Register up to a period of three months;

(c) impose such fine as it may think fit which may extend to rupees one lakh.

(4) The Director (Discipline) shall submit before the Board of Discipline all information and complaints where he is of the opinion that there is no *prima facie* case and the Board of Discipline may, if it agrees with the opinion of the Director (Discipline), close the matter or in case of disagreement, may advise the Director (Discipline) to further investigate the matter.

21B. (1) The Council shall constitute a Disciplinary Committee consisting of the President or the Vice-President of the Council as the Presiding Officer and two members to be elected from amongst the members of the Council and two members to be nominated by the Central Government from amongst the persons of eminence having experience in the field of law, economics, business, finance or accountancy.

Disciplinary Committee.

Provided that the Council may constitute more Disciplinary Committees as and when it considers necessary.

(2) The Disciplinary Committee, while considering the cases placed before it, shall follow such procedure as may be specified.

(3) Where the Disciplinary Committee is of the opinion that a member is guilty of a professional or other misconduct mentioned in the Second Schedule or both the First Schedule and the Second Schedule, it shall afford to the member an opportunity of being heard before making any order against him and may thereafter take any one or more of the following actions, namely:—

(a) reprimand the member;

(b) remove the name of the member from the Register permanently or for such period, as it thinks fit;

(c) impose such fine as it may think fit, which may extend to rupees five lakhs.

(4) The allowances payable to the members nominated by the Central Government shall be such as may be specified.

21C. For the purposes of an inquiry under the provisions of this Act, the Authority, the Disciplinary Committee, Board of Discipline and the Director (Discipline) shall have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, in respect of the following matters, namely:—

(a) summoning and enforcing the attendance of any person and examining him on oath;

(b) the discovery and production of any document; and

(c) receiving evidence on affidavit.

Authority, Disciplinary Committee, Board of Discipline and Director (Discipline) to have powers of civil court.

5 of 1908.

*Explanation.*—For the purposes of sections 21, 21A, 21B, 21C and 22, “member of the Institute” includes a person who was a member of the Institute on the date of the alleged misconduct although he has ceased to be a member of the Institute at the time of the inquiry.

21D. All complaints pending before the Council or any inquiry initiated by the Disciplinary Committee or any reference or appeal made to a High Court prior to the commencement of the Company Secretaries (Amendment) Act, 2006 shall continue to be governed by the provisions of this Act, as if this Act had not been amended by the Company Secretaries (Amendment) Act, 2006.

Transitional provisions.

Substitution of  
new section  
for section 22.

21. For section 22 of the principal Act, the following section shall be substituted, namely:—

Professional  
or other  
misconduct  
defined.

‘22. For the purposes of this Act, the expression “professional or other misconduct” shall be deemed to include any act or omission provided in any of the Schedules, but nothing in this section shall be construed to limit or abridge in any way the power conferred or duty cast on the Director (Discipline) under sub-section (1) of section 21 to inquire into the conduct of any member of the Institute under any other circumstances.’

Insertion of  
new sections  
22A, 22B,  
22C, 22D and  
22E.

22. After section 22 of the principal Act, the following sections shall be inserted, namely:—

Constitution  
of Appellate  
Authority.

‘22A. The Appellate Authority constituted under sub-section (1) of section 22A of the Chartered Accountants Act, 1949, shall be deemed to be the Appellate Authority for the purposes of this Act subject to the modification that for clause (b) of said sub-section (1), the following clause had been substituted, namely:—

38 of 1949.

“(b) the Central Government shall, by notification appoint two part-time members from amongst the persons who have been members of the Council of the Institute of Company Secretaries of India for at least one full term and who is not a sitting member of the Council;”

Term of office  
of members of  
Authority.

22B. A person appointed as a member shall hold office for a term of three years from the date on which he enters upon his office or until he attains the age of sixty-two years, whichever is earlier.

Procedure,  
etc., of  
Authority.

22C. The provisions of section 22C, section 22D and section 22F of the Chartered Accountants Act, 1949 shall apply to the Authority in relation to allowances and terms and conditions of service of its Chairperson and members, and in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Chartered Accountants Act, 1949.

38 of 1949.

Officers and  
other staff of  
Authority.

22D. (1) The Council shall make available to the Authority such officers and other staff members as may be necessary for the efficient performance of the functions of the Authority.

(2) The salaries and allowances and conditions of service of the officers and other staff members of the Authority shall be such as may be prescribed.

Appeal to  
Authority.

22E. (1) Any member of the Institute aggrieved by any order of the Board of Discipline or the Disciplinary Committee imposing on him any of the penalties referred to in sub-section (3) of section 21A and sub-section (3) of section 21B, may within ninety days from the date on which the order is communicated to him, prefer an appeal to the Authority:

Provided that the Director (Discipline) may also appeal against the decision of the Board of Discipline or the Disciplinary Committee to the Authority if so authorised by the Council, within ninety days:

Provided further that the Authority may entertain any such appeal after the expiry of the said period of ninety days, if it is satisfied that there was sufficient cause for not filing the appeal in time.

(2) The Authority may, after calling for the records of any case, revise any order made by the Board of Discipline or the Disciplinary Committee under sub-section (3) of section 21A and sub-section (3) of section 21B and may—



(a) confirm, modify or set aside the order;

(b) impose any penalty or set aside, reduce, or enhance the penalty imposed by the order;

(c) remit the case to the Board of Discipline or Disciplinary Committee for such further enquiry as the Authority considers proper in the circumstances of the case; or

(d) pass such other order as the Authority thinks fit:

Provided that the Authority shall give an opportunity of being heard to the parties concerned before passing any order.

23. In section 25 of the principal Act, sub-section (3) shall be omitted.

Amendment  
of section 25.

24. In section 27 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

Amendment  
of section 27.

“(2) Any person who contravenes the provisions of sub-section (1) shall, without prejudice to any other proceedings which may be taken against him, be punishable on first conviction with a fine not less than five thousand rupees but which may extend to one lakh rupees, and in the event of a second or subsequent conviction with imprisonment for a term which may extend to one year or with a fine not less than ten thousand rupees but which may extend to two lakh rupees or with both.”.

25. After Chapter VII of the principal Act, the following Chapter shall be inserted, namely:—

Insertion of  
new Chapter  
VIIA.

#### “CHAPTER VIIA

##### QUALITY REVIEW BOARD

29A. (1) The Central Government shall, by notification, constitute a Quality Review Board consisting of a Chairperson and four other members.

Establishment  
of Quality  
Review Board.

(2) The Chairperson and members of the Board shall be appointed from amongst the persons of eminence having experience in the field of law, economics, business, finance or accountancy.

(3) Two members of the Board shall be nominated by the Council and other two members shall be nominated by the Central Government.

29B. The Board shall perform the following functions, namely:—

Functions of  
Board.

(a) to make recommendations to the Council with regard to the quality of services provided by the members of the Institute;

(b) to review the quality of services provided by the members of the Institute including secretarial services; and

(c) to guide the members of the Institute to improve the quality of services and adherence to the various statutory and other regulatory requirements.

29C. The Board shall meet at such time and place and follow in its meetings such procedure as may be specified.

Procedure of  
Board.

29D. (1) The terms and conditions of service of the Chairperson and the members of the Board, and their allowances shall be such as may be specified.

Terms and  
conditions of  
service of  
Chairperson  
and members  
of Board and  
its  
expenditure.

(2) The expenditure of the Board shall be borne by the Council.”.



Omission of  
section 30.

26. Section 30 of the principal Act shall be omitted.

Substitution of  
new section  
for section 36.

27. For section 36 of the principal Act, the following section shall be substituted,  
namely:—

Protection of  
action taken  
in good faith.

"36. No suit, prosecution or other legal proceeding shall lie against the Central Government or the Council or the Authority or the Disciplinary Committee or the Tribunal or the Board or the Board of Discipline or the Disciplinary Directorate or any officer of that Government, Council, Authority, Disciplinary Committee, Tribunal, Board, Board of Discipline or the Disciplinary Directorate, for anything which is in good faith done or intended to be done under this Act or any rule, regulation, notification, direction or order made thereunder."

Insertion of  
new section  
36A.

28. After section 36 of the principal Act, the following section shall be inserted,  
namely:—

Members, etc.  
to be public  
servants.

"36A. The Chairperson, Presiding Officer, members and other officers and employees of the Authority, Disciplinary Committee, Tribunal, Board, Board of Discipline or the Disciplinary Directorate shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code."

45 of 1860.

Insertion of  
new section  
38A.

29. After section 38 of the principal Act, the following section shall be inserted,  
namely:—

Power of  
Central  
Government  
to make rules.

"38A. (1) The Central Government may, by notification, make rules to carry out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:—

(a) the manner of election and nomination in respect of members to the Council under sub-section (2) of section 9;

(b) the terms and conditions of service of the Presiding Officer and Members of the Tribunal, place of meetings and allowances to be paid to them under sub-section (3) of section 10B;

(c) the procedure of investigation under sub-section (4) of section 21;

(d) the procedure while considering the cases by the Disciplinary Committee under sub-section (2) and fixation of allowances of the nominated members under sub-section (4) of section 21B;

(e) the procedure to be followed by the Board in its meetings under section 29C; and

(f) the terms and conditions of service of the Chairperson and members of the Board under sub-section (1) of section 29D."

Amendment  
of section 39.

30. In section 39 of the principal Act,—

(i) in sub-section (2),—

(a) in clause (a), for the word, brackets and figures "items (1), (3)", the word, brackets and figure "item (2)" shall be substituted;

(b) in clause (d), the words, brackets and letter "clause (a) of" shall be omitted;

(c) clause (g), clause (i) and clause (q) shall be omitted;

(d) in clause (i), for the word, brackets and letter "clause (i)", the word, brackets and letter "clause (g)" shall be substituted;

(e) in clause (j), for the word, brackets and letter "clause (j)", the word, brackets and letter "clause (h)" shall be substituted;

(f) in clause (k), for the words, brackets, letter and figures "clause (k) of sub-section (2) of section 15", the words, brackets, letters and figure "clause (f) of section 15A" shall be substituted;

(ii) sub-section (4) shall be omitted.

31. After section 39 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 40.

"40. Every rule and every regulation made and every notification issued under this Act shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, regulation or notification, or both Houses agree that the rule, regulation or notification should not be made, or issued, the rule, regulation or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule, regulation or notification."

Rules, regulations and notifications to be laid before Parliament.

32. For the First Schedule and the Second Schedule to the principal Act, the following Schedules shall be substituted, namely:—

Substitution of new Schedules for First Schedule and Second Schedule.

#### 'THE FIRST SCHEDULE

[ See sections 21 (3), 21A(3) and 22]

#### PART I

##### *Professional misconduct in relation to company secretaries in practice*

A Company Secretary in practice shall be deemed to be guilty of professional misconduct, if he—

(1) allows any person to practice in his name as a Company Secretary unless such person is also a Company Secretary in practice and is in partnership with or employed by him;

(2) pays or allows or agrees to pay or allow, directly or indirectly, any share, commission or brokerage in the fees or profits of his professional business, to any person other than a member of the Institute or a partner or a retired partner or the legal representative of a deceased partner, or a member of any other professional body or with such other persons having such qualifications as may be prescribed, for the purpose of rendering such professional services from time to time in or outside India.

*Explanation.*— In this item, "partner" includes a person residing outside India with whom a Company Secretary in practice has entered into partnership which is not in contravention of item (4) of this Part;

(3) accepts or agrees to accept any part of the profits of the professional work of a person who is not a member of the Institute;

Provided that nothing herein contained shall be construed as prohibiting a member from entering into profit sharing or other similar arrangements, including receiving any share commission or brokerage in the fees, with a member of such professional body or other person having qualifications, as is referred to in item (2) of this part;

(4) enters into partnership, in or outside India, with any person other than a Company Secretary in practice or such other person who is a member of any other professional body having such qualifications as may be prescribed, including a resident who but for his residence abroad would be entitled to be registered as a member under

clause (e) of sub-section (1) of section 4 or whose qualifications are recognised by the Central Government or the Council for the purpose of permitting such partnerships;

(5) secures, either through the services of a person who is not an employee of such company secretary or who is not his partner or by means which are not open to a Company Secretary, any professional business:

Provided that nothing herein contained shall be construed as prohibiting any arrangement permitted in terms of items (2), (3) and (4) of this Part;

(6) solicits clients or professional work, either directly or indirectly, by circular, advertisement, personal communication or interview or by any other means:

Provided that nothing herein contained shall be construed as preventing or prohibiting—

(i) any company secretary from applying or requesting for or inviting or securing professional work from another company secretary in practice; or

(ii) a member from responding to tenders or enquiries issued by various users of professional services or organisations from time to time and securing professional work as a consequence;

(7) advertises his professional attainments or services, or uses any designation or expressions other than Company Secretary on professional documents, visiting cards, letterheads or sign boards, unless it be a degree of a University established by law in India or recognised by the Central Government or a title indicating membership of the Institute of Company Secretaries of India or of any other institution that has been recognised by the Central Government or may be recognised by the Council:

Provided that a member in practice may advertise through a write up setting out the services provided by him or his firm and particulars of his firm subject to such guidelines as may be issued by the Council;

(8) accepts a position as a Company Secretary in practice previously held by another Company Secretary in practice without first communicating with him in writing;

(9) charges or offers to charge, accepts or offers to accept, in respect of any professional employment, fees which are based on a percentage of profits or which are contingent upon the findings, or results of such employment, except as permitted under any regulation made under this Act;

(10) engages in any business or occupation other than the profession of Company Secretary unless permitted by the Council so to engage:

Provided that nothing contained herein shall disentitle a Company Secretary from being a director of a company except as provided in the Companies Act, 1956; 1 of 1956.

(11) allows a person not being a member of the Institute in practice, or a member not being his partner to sign on his behalf or on behalf of his firm, anything which he is required to certify as a Company Secretary, or any other statements relating thereto.

## PART II

### *Professional misconduct in relation to members of the Institute in service*

A member of the Institute (other than a member in practice) shall be deemed to be guilty of professional misconduct, if he, being an employee of any company, firm or person—

(1) pays or allows or agrees to pay, directly or indirectly, to any person any share in the emoluments of the employment undertaken by him;

(2) accepts or agrees to accept any part of fees, profits or gains from a lawyer, a Company Secretary or broker engaged by such company, firm or person or agent or customer of such company, firm or person by way of commission or gratification.

## PART III

*Professional misconduct in relation to members of the Institute generally*

A member of the Institute, whether in practice or not, shall be deemed to be guilty of professional misconduct, if he—

- (1) not being a Fellow of the Institute, acts as a Fellow of the Institute;
- (2) does not supply the information called for, or does not comply with the requirements asked for, by the Institute, Council or any of its Committees, Director (Discipline), Board of Discipline, Disciplinary Committee, Quality Review Board or the Appellate Authority;
- (3) while inviting professional work from another Company Secretary or while responding to tenders or enquiries or while advertising through a write up, or anything as provided for in items (6) and (7) of Part I of this Schedule, gives information knowing it to be false.

## PART IV

*Other misconduct in relation to members of the Institute generally*

A member of the Institute, whether in practice or not, shall be deemed to be guilty of other misconduct, if—

- (1) he is held guilty by any civil or criminal court for an offence which is punishable with imprisonment for a term not exceeding six months;
- (2) in the opinion of the Council, he brings disrepute to the profession or the institute as a result of his action whether or not related to his professional work.

## THE SECOND SCHEDULE

[ See sections 21 (3), 21B(3) and 22 ]

## PART I

*Professional misconduct in relation to company secretaries in practice*

A Company Secretary in practice shall be deemed to be guilty of professional misconduct, if he—

- (1) discloses information acquired in the course of his professional engagement to any person other than his client so engaging him, without the consent of his client, or otherwise than as required by any law for the time being in force;
- (2) certifies or submits in his name, or in the name of his firm, a report of an examination of the matters relating to company secretarial practice and related statements unless the examination of such statements has been made by him or by a partner or an employee in his firm or by another Company Secretary in practice;
- (3) permits his name or the name of his firm to be used in connection with any report or statement contingent upon future transactions in a manner which may lead to the belief that he vouches for the accuracy of the forecast;
- (4) expresses his opinion on any report or statement given to any business or enterprise in which he, his firm, or a partner in his firm has a substantial interest;
- (5) fails to disclose a material fact known to him in his report or statement but the disclosure of which is necessary in making such report or statement, where he is concerned with such report or statement in a professional capacity;
- (6) fails to report a material mis-statement known to him and with which he is concerned in a professional capacity;
- (7) does not exercise due diligence, or is grossly negligent in the conduct of his professional duties;

(8) fails to obtain sufficient information which is necessary for expression of an opinion or its exceptions are sufficiently material to negate the expression of an opinion;

(9) fails to invite attention to any material departure from the generally accepted procedure relating to the secretarial practice;

(10) fails to keep moneys of his client other than fees or remuneration or money meant to be expended in a separate banking account or to use such moneys for purposes for which they are intended within a reasonable time.

## PART II

### *Professional misconduct in relation to members of the Institute generally*

A member of the Institute, whether in practice or not, shall be deemed to be guilty of professional misconduct, if he—

(1) contravenes any of the provisions of this Act or the regulations made thereunder or any guidelines issued by the Council;

(2) being an employee of any company, firm or person, discloses confidential information acquired in the course of his employment, except as and when required by any law for the time being in force or except as permitted by the employer;

(3) includes in any information, statement, return or form to be submitted to the Institute, Council or any of its Committees, Director (Discipline), Board of Discipline, Disciplinary Committee, Quality Review Board or the Appellate Authority any particulars knowing them to be false;

(4) defalcates or embezzles moneys received in his professional capacity.

## PART III

### *Other misconduct in relation to members of the Institute generally*

A member of the Institute, whether in practice or not, shall be deemed to be guilty of other misconduct, if he is held guilty by any civil or criminal court for an offence which is punishable with imprisonment for a term exceeding six months.

Sd/-

**T. K. VISWANATHAN,**  
Secretary to Government of India.

By order and in the name of the Governor of Gujarat,

**H. D. VYAS**  
Secretary to Government.

Government Central Press, Gandhinagar.